

STATE OF UTAH

Annual Accounts Receivables Report

For the Fiscal Year Ended June 30, 2002

To the Governor and the 2003 Legislature



Issued by the Office of State Debt Collection

Table of Contents

<u>Section</u>	<u>Page</u>
1. <u>Executive Summary</u>	
Office of State Debt Collection	1 – 1
Executive Summary	1 – 2
Short Term Accounts Receivable Summary – Four Year Comparison	1 – 3
State Collection History	1 – 4
Summary of Outstanding Short Term Receivables	1 – 5
Summary of State Receivables	1 – 6
Summary of Short-Term Receivables	1 – 7
Summary of Long-Term Receivables	1 – 8
Summary of Short-Term Receivables By Source	1 – 9
Summary by Age and Collection Status	1 – 10
Write-Off's of Receivables	1 – 11
2. <u>State Receivables Performance Measures</u>	
Performance Measures	2 – 1
Summary of State of Utah Performance Measures	2 – 2
Collections as a % of Billings	2 – 3
Days to Collection	2 – 4
Collectible Receivables as a % of Gross Receivables	2 – 5
Past-Due Receivables as a % of Gross Receivables	2 – 6
Receivables Over 90 Days Past-Due as a % of Total Past-Due	2 – 7
Write-Off as a % of Past-Due Receivables	2 – 8
3. <u>Summary of Receivables by State Agency</u>	
Judicial – District Court	3 – 1
Judicial – Juvenile Court	3 – 2
Capitol Preservation Board	3 – 3
Governor's Office	3 – 4
Attorney General	3 – 5
State Auditor	3 – 6
Department of Administrative Services	3 – 7
Office of State Debt Collection	3 – 8
Tax Commission	3 – 9
Public Safety	3 – 10
Utah National Guard	3 – 11
Department of Human Services	3 – 12

Human Services – Office of Recovery Services	3 – 13
Department of Health	3 – 14
Medical Education Council	3 – 15
Building Board Construction	3 – 16
Board of Education	3 – 17
Department of Corrections	3 – 18
Department of Environmental Quality	3 – 19
Board of Regents	3 – 20
School & Institutional Trust Lands Administration	3 – 21
Department of Natural Resources	3 – 22
Department of Agriculture and Foods	3 – 23
Department of Workforce Services	3 – 24
DWS – Employer’s Unemployment Insurance Contributions	3 – 25
Department of Alcoholic Beverage Control	3 – 26
Labor Commission	3 – 27
Department of Commerce	3 – 28
Department of Financial Institutions	3 – 29
Insurance Department	3 – 30
Public Service Commission	3 – 31
Community & Economic Development	3 – 32
Utah Sports Authority	3 – 33
Department of Transportation	3 – 34
Board of Bonding Commission	3 – 35

EXECUTIVE SUMMARY

OFFICE OF STATE DEBT COLLECTION

Mission of the Office:

The mission of the Office of State Debt Collection is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.

Responsibilities of the Office:

The Office was organized during Fiscal Year 1996. The enabling legislation is found in Utah Code Annotated 63A-8.

The major responsibilities of the Office are:

- Responsibility for collecting and managing state receivables;
- Develop consistent policies, procedures and guidelines for accounting, reporting, collecting and writing off monies owed to the state;
- Prepare quarterly and annual reports of the state's receivables; and
- Overseeing and monitoring state agencies receivable programs to ensure that state agencies are following established policies and procedures and collection of accounts receivable is efficient.

Funding of the Office:

The Office is funded with fees and interest approved in the annual appropriation act passed by the legislature. Intent language passed by the legislature each year authorizes the collection of the fees and interest from the citizen in addition to the original amount owed. The fees and interest are deposited into the "State Debt Collection Fund" as designated in 63A-8-301. In summary, the OSDC receives no state funding but is funded with dollars collected from the citizens owing the receivable.

The fees and interest authorized by law, 63A-8-201, and those actually being charged are presented below:

- A fee to cover the administrative cost of collection, currently 17%;
- A late penalty fee that may not be more than 10% of the account receivable, currently 5%;
- An interest charge that is:
 - The postjudgment interest rate established by the courts, currently 4.28%; or
 - Not more than 2% above the prime rate for accounts receivable for which no court judgment has been entered, currently 6.75%.

Monies in the State Debt Collection Fund are used to offset systems, administrative, legal, and other collection costs of the Office. The fees are also used to provide training to state agencies. The post-judgment interest is used to fund the organized collection programs in the District Courts.

EXECUTIVE SUMMARY

During fiscal year 2002, state receivables increased by \$147.7 million. Significant changes and issues are presented below:

- Short-term receivables increased a net of \$74.5 million. Major receivable increases (those in excess of \$5.0 million) occurred in the Department of Public Safety, Board of Education, Department of Corrections, and Department of Transportation. Major decreases (those in excess of \$5.0 million) occurred in the District Courts, Tax Commission, Human Services – ORS, Department of Health and Building Board Construction.
- Long-term receivables increased a net of \$73.3 million.
- Gross receivables reported by the Tax Commission, Human Services - ORS, Health, Department of Corrections, and Department of Transportation represent 84.74% of the State's gross short-term receivables \$764.8 million (ORS 43.6%, Tax 18.6%, Transportation 8.76%, Corrections 7.6%, and Health 6.2%). \$463.3 million of this amount is projected as collectible.
- *Past Due* receivables in the State decreased by 7.13%, also *Receivables Past Due Over 90 Days* decreased 5.67%. Delinquent receivables older than 3 years decreased 7.45%. The decrease resulted from write-offs rather than collection.
- Recent GASB accounting standards that continue to be implemented will result in more accurate reporting of receivables.
- All known agencies and divisions reported their receivables during FY 2002. However, not all agency reports were prepared using the same criteria. This will be followed by the OSDC to be sure that these areas are reported in the future.
- The state as a whole, met only two of the six performance goals. This is an improvement over FY 2001 when the state met only one of the goals. Twenty-six of the 35 reporting agencies met more than half of the goals or 74.3%. Seven agencies met all of the goals or 20.0%. Four agencies, i.e., District Courts, OSDC, Tax, and ORS have receivables that by their nature are delinquent upon presentment and therefore they skew the results for the entire state. The OSDC will seek to establish new performance measures that will better identify the results of each agency.
- OSDC Collections continue to improve. The collections for the past five years are as presented below:

	FY98	FY99	FY00	FY01	FY02
Private Sector	\$325,166	\$1,251,540	\$2,221,028	\$3,361,414	\$3,085,802
Finders	\$5,334	\$236,058	\$312,993	\$545,026	\$945,699

During FY2002 money collected, except for Tax and ORS, was distributed to State agencies and others, including, General Fund - \$450,667; Local Governments - \$350,000; and Victim Restitution - \$297,859.

- The cost of collection is not reported by all state agencies. Formalized collection programs capture and report their costs. Agencies with collection costs of less than \$300.00 are not required to report.

RECOMMENDATIONS

The following recommendations are made to further enhance the effective management and collection of receivables generated by the State and other receivables the State is responsible to collect.

- Laws should be enacted to enhance the use of Civil Procedures in the collection of debt owed to the State, i.e., make all debtors responsible for paying all reasonable costs of collection, including attorney fees, and to authorize the use of additional collection tools such as Drivers License revocation and Electronic Representment to collect NSF checks including the NSF Service Charge.
- OSDC should continue to enhance and expand automation within the office to improve the processing of collections, electronic placement of accounts with the Private Sector Vendors, and posting transactions to the State's FINET system.
- OSDC has established a credit card program enabling customers to pay their debts via the telephone. OSDC needs to do some announcements to let debtors know that this option is available.
- ORS should consider outsourcing receivables to the Private Sector Collector to increase their collections. They currently represent 44% of the outstanding short-term receivables. Outsourcing will assist in reducing their workload and improve the return to the State and the citizens they represent.
- OSDC will meet with each of the State agencies and review their receivable and collection programs and offer appropriate assistance and guidance.
- OSDC should establish a procedure to match written-off receivables against State tax refunds to collect receivables that are considered inappropriate to keep on the State's book for financial reporting.

SHORT TERM ACCOUNTS RECEIVABLE SUMMARY

FOUR YEAR COMPARISON

SOURCE: Annual Accounts Receivable Reports

Agency	Receivables 6/30/1999	% of Total	Receivables 6/30/2000	% of Total	Receivables 6/30/2001	% of Total	Receivables 6/30/2002	% of Total
District Court	40,646,441	4.56%	41,926,065	5.15%	46,237,247	5.58%	38,508,650	4.27%
Juvenile Court	4,242,279	0.48%	3,935,376	0.48%	3,793,057	0.46%	3,933,633	0.44%
Capitol Preservation Board	-	0.00%	-	0.00%	-	0.00%	6,885	0.00%
Governors Office	3,791,760	0.43%	5,338,286	0.66%	4,125,412	0.50%	6,349,229	0.70%
Utah Science Center Authority	50	0.00%	50	0.00%	-	0.00%	-	0.00%
Attorney General	-	0.00%	146,195	0.02%	898,971	0.11%	185,268	0.02%
State Auditor	-	0.00%	-	0.00%	-	0.00%	12,750	0.00%
Dept of Admin Services	3,681,965	0.41%	3,566,592	0.44%	1,744,773	0.21%	2,453,847	0.27%
DAS/Finance-Revolving Loans	25,648,675	2.88%	-	0.00%	-	0.00%	-	0.00%
Office of State Debt Collection	7,913,544	0.89%	13,770,962	1.69%	9,189,476	1.11%	12,146,569	1.35%
Tax Commission	200,316,281	22.48%	186,322,239	22.88%	175,336,514	21.18%	168,150,304	18.63%
Human Resource Management	5,350	0.00%	-	0.00%	-	0.00%	-	0.00%
Dept of Public Safety	3,452,027	0.39%	2,203,686	0.27%	4,928,248	0.60%	10,489,987	1.16%
Utah National Guard	3,294,626	0.37%	1,975,423	0.24%	2,631,947	0.32%	3,834,325	0.42%
Dept of Human Services	5,215,931	0.59%	3,143,888	0.39%	2,812,061	0.34%	1,727,510	0.19%
Dept of Human Services-ORS	419,281,716	47.05%	426,883,397	52.41%	413,771,083	49.98%	393,176,124	43.57%
Dept of Health	67,836,954	7.61%	78,028,662	9.58%	77,436,317	9.35%	55,872,075	6.19%
Medical Education Council	-	0.00%	-	0.00%	47,464	0.01%	-	0.00%
Building Board Constructn Acct	26,642,023	2.99%	4,748,014	0.58%	13,259,200	1.60%	3,130,173	0.35%
Board of Education	1,919,162	0.22%	13,570,858	1.67%	15,607,274	1.89%	20,668,941	2.29%
Dept of Corrections	9,757,491	1.09%	4,745,160	0.58%	3,766,700	0.45%	68,476,255	7.59%
Dept of Environmental Qlty	1,212,538	0.14%	1,436,502	0.18%	2,076,855	0.25%	1,706,782	0.19%
Board of Regents	-	0.00%	-	0.00%	-	0.00%	459,499	0.05%
Sch and Inst Trust Lands Adm	1,685,111	0.19%	3,056,480	0.38%	3,674,330	0.44%	3,014,217	0.33%
Natural Resources	4,355,564	0.49%	3,141,499	0.39%	7,381,279	0.89%	10,556,200	1.17%
Dept of Agriculture	3,511,404	0.39%	580,580	0.07%	651,425	0.08%	1,003,023	0.11%
Dept. of Work Force Services	1,599,219	0.18%	429,262	0.05%	1,463,572	0.18%	704,432	0.08%
DWFS-Employer Ins/Contributi	4,823,037	0.54%	5,644,940	0.69%	7,720,755	0.93%	8,240,370	0.91%
Alcoholic Beverage Control	1,086,974	0.12%	1,252,468	0.15%	1,036,216	0.13%	933,066	0.10%
Labor Commission	648,944	0.07%	2,510,859	0.31%	4,073,127	0.49%	3,961,004	0.44%
Dept of Commerce	23,177	0.00%	188,082	0.02%	352,983	0.04%	277,432	0.03%
Financial Institutions	-	0.00%	-	0.00%	-	0.00%	250	0.00%
Insurance Department	13,766	0.00%	8,034	0.00%	34,461	0.00%	24,532	0.00%
Public Service Commission	1,029	0.00%	110	0.00%	-	0.00%	-	0.00%
Community Economic Dev	3,020,929	0.34%	3,040,861	0.37%	4,556,606	0.55%	3,348,552	0.37%
Utah Sports Authority	16,377	0.00%	68	0.00%	3,461	0.00%	-	0.00%
Utah Dept. of Transportation	45,544,336	5.11%	2,898,728	0.36%	19,315,016	2.33%	79,082,384	8.76%
Total Receivables	891,188,680		814,493,326		827,925,829		902,434,269	
Less Federal Funds	(146,301,159)		(160,876,648)		(184,183,783)		(186,378,322)	
Net Receivables	744,887,521		653,616,678		643,742,045		716,055,947	
Allow for Doubtful Accts.	(272,120,808)	37%	(278,378,147)	43%	(327,307,127)	51%	(324,233,414)	45%
Est. Collectible Recivables	472,766,713	63%	375,238,531	57%	316,434,918	49%	391,822,533	55%
Free Rev. (Est. Collect. Rec.)	197,254,857	42%	155,590,294	41%	72,917,993	23%	79,554,603	20%
Non Free Rev. (Est. Coll. Rec.)	275,511,857	58%	219,648,237	59%	243,516,925	77%	312,267,930	80%
Aging of Total Receivables								
Current - 30 days	403,082,844	45%	325,615,939	40%	319,933,163	39%	430,655,053	48%
31-90 days	54,517,219	6%	57,706,191	7%	75,254,068	9%	63,591,102	7%
3-12 month	92,534,941	10%	118,821,082	15%	113,447,791	14%	106,417,185	12%
12-36 months	109,248,209	12%	136,373,140	17%	155,060,705	19%	149,769,297	17%
Over 36 months	231,805,467	26%	175,976,971	22%	164,230,101	20%	152,001,631	17%

Note: The Department of Corrections reported \$59.8 Million in restitution in FY02. Restitution was not reported in FY01. The Department of Transportation increase is attributable to 2002 Olympics receivables

State Collection History - FY02
Collection Through Private Sector Vendor

COLLECTION ACTIVITY		FY 2002		FY 2001		PRIOR FY's		SUMMARY			
Department	Division	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars Placed plus Accrued Int. & Pen.	Principle Dollars plus Int. & Pen. Collected	% of Principle, Int. & Pen. Collected	Contingency Fee Collected
Administrative Services		\$17,432.44	\$3,627.97	\$120,505.58	\$24,687.36	\$129,837.74	\$19,930.48	\$1,655,351.34	\$267,775.76	16.18%	\$48,245.81
Board of Pardons		\$0.00	\$0.00	\$1,195.20	\$244.80	\$0.00	\$0.00	\$4,006.75	\$1,195.20	29.83%	\$244.80
Community & Economic Devel.		\$592.38	\$128.09	\$131.60	\$26.95	\$5,235.00	\$765.00	\$64,976.90	\$5,958.98	9.17%	\$920.04
Commerce		\$31,760.18	\$4,664.23	\$34,172.39	\$6,194.47	\$153,327.79	\$21,341.96	\$1,378,918.74	\$219,260.36	15.90%	\$32,200.66
Corrections		\$9,215.26	\$1,840.33	\$792.98	\$186.81	\$44,756.57	\$6,849.27	\$313,617.86	\$54,764.81	17.46%	\$8,876.41
Courts	Administrative Office	\$595.76	\$124.28								
	1st District	\$68,000.36	\$13,836.78	\$34,244.22	\$7,068.86	\$46,272.25	\$7,772.46		\$148,516.83		\$28,678.10
	2nd District	\$391,021.79	\$76,641.19	\$233,585.84	\$47,429.87	\$242,225.84	\$40,426.31		\$866,833.47		\$164,497.37
	3rd District	\$804,256.36	\$196,115.27	\$644,098.57	\$129,520.28	\$688,820.21	\$115,636.80		\$2,137,175.14		\$441,272.35
	4th District	\$489,648.34	\$96,155.98	\$404,722.25	\$81,961.34	\$373,096.06	\$63,609.69		\$1,267,466.65		\$241,727.01
	5th District	\$44,461.44	\$9,072.94	\$32,043.17	\$6,578.80	\$49,475.67	\$8,246.06		\$125,980.28		\$23,897.80
	6th District	\$44,393.72	\$8,466.43	\$34,522.40	\$7,130.00	\$48,272.10	\$8,043.37		\$127,188.22		\$23,639.80
	7th District	\$35,150.05	\$7,201.80	\$25,827.58	\$5,395.94	\$54,187.45	\$9,417.64		\$115,165.08		\$22,015.38
	8th District	\$38,708.32	\$7,487.09	\$23,107.40	\$4,525.65	\$64,253.04	\$10,860.96		\$126,068.76		\$22,873.70
	Juvenile (All)	\$22,004.74	\$4,265.93	\$5,937.54	\$1,224.81	\$7,125.45	\$1,333.49		\$35,067.73		\$6,824.23
Sub Total		\$1,938,240.88	\$419,367.69	\$1,438,088.97	\$290,835.55	\$1,573,728.07	\$265,346.78	\$61,324,319.61	\$4,950,057.92	8.07%	\$975,550.02
Environmental Quality		\$6,861.16	\$1,405.30	\$5,708.34	\$1,169.08	\$84,633.00	\$12,368.00	\$243,722.21	\$97,202.50	39.88%	\$14,942.38
Governor's Office	Planning & Budget	\$45.00	\$0.00	\$0.00	\$0.00	\$115.69	\$16.07	\$729.04	\$160.69	22.04%	\$16.07
Health		\$6,840.93	\$1,376.12	\$3,969.76	\$803.35	\$10,224.69	\$1,491.48	\$81,801.84	\$21,035.38	25.72%	\$3,670.95
Human Services		\$1,442.72	\$295.50	\$0.00	\$0.00	\$0.00	\$0.00	\$1,508.59	\$1,442.72	95.63%	\$295.50
Education	Tech College	\$2,304.41	\$442.65	\$287.95	\$60.94	\$0.00	\$0.00	\$51,665.27	\$2,592.36	5.02%	\$503.59
Labor Commission	Certification & Inspection	\$42,819.23	\$8,074.24	\$34,599.38	\$7,121.03	\$19,521.46	\$3,264.30	\$476,959.28	\$96,940.07	20.32%	\$18,459.57
Natural Resources		\$355.34	\$44.26	\$322.31	\$8.66	\$113.62	\$6.38	\$15,044.73	\$791.27	5.26%	\$59.30
ORS		\$1,911.00	\$0.00	\$20,464.66	\$54.34	\$58,192.79	\$0.00	\$27,267,879.42	\$80,568.45	0.30%	\$54.34
Public Safety		\$2,302.10	\$0.00	\$776.26	\$0.00	\$5,377.25	\$945.75	\$37,497.03	\$8,455.61	22.55%	\$945.75
Tax Commission		\$1,310,625.00	\$0.00	\$1,665,359.00	\$0.00	\$1,459,685.35	\$0.00	\$76,981,847.28	\$4,435,669.35	5.76%	\$0.00
Transportation	Damage Claims	\$86,515.02	\$16,210.15	\$116,764.12	\$24,057.49	\$244,119.38	\$38,268.98	\$1,430,370.14	\$447,398.52	31.28%	\$78,536.62
Workforce Services	Employer Contributions	\$21,974.84	\$4,440.46	\$11,646.28	\$2,381.70	\$120,937.94	\$19,364.56				\$26,186.72
	Financial Services	\$80.01	\$16.39	\$0.00	\$0.00	\$717.40	\$137.52				\$153.91
	Unempl. Benefit Ovrpmts.	\$73,271.88	\$14,979.02	\$78,062.85	\$16,109.08	\$44,952.00	\$6,547.00				\$37,635.10
Sub Total		\$95,326.73	\$19,435.87	\$89,709.13	\$18,490.78	\$166,607.34	\$26,049.08	\$10,228,537.36	\$351,643.20	3.44%	\$63,975.73
Total Collected		\$3,554,589.78	\$476,912.40	\$3,532,559.68	\$373,880.67	\$3,955,475.74	\$396,643.53	\$181,558,753.39	\$11,042,625.20	6.08%	\$1,247,436.60
Total Collected Plus Contingency Fee		\$4,031,502.18		\$3,906,440.35		\$4,352,119.27		\$12,290,061.80			
Money Collected Through Finders		\$945,699.40		\$545,025.95		\$554,385.00		\$2,045,110.35			

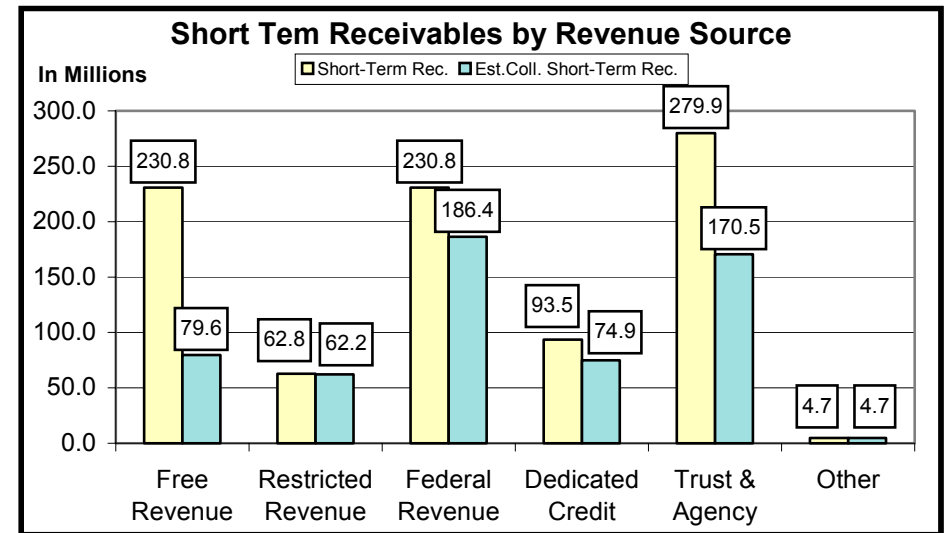
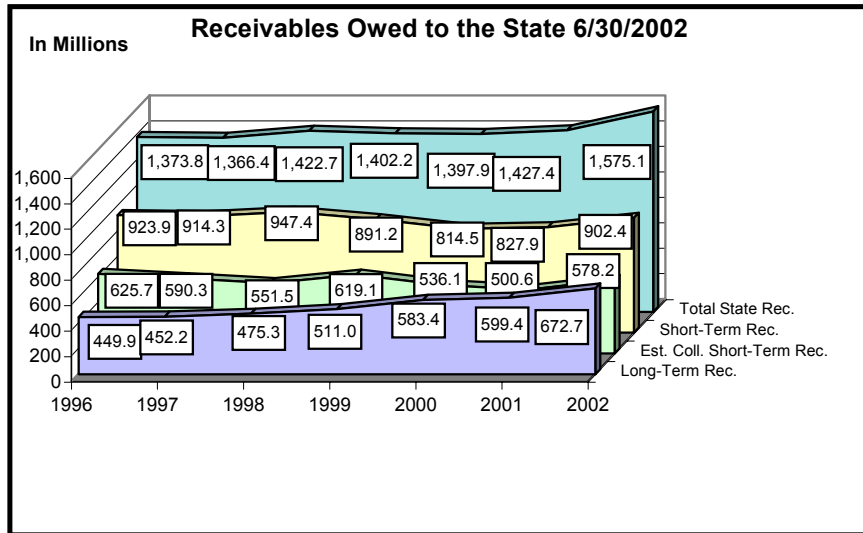
Private Sector Vendors: Contingency Fee In FY02, \$942,781.81 in principal, penalty and interest was collected from accounts that were written off the State's financial records.
G C Services 17.00% \$223,979.23 was collected in contingency fee on these accounts.
OSI Collection Services 15.90% These were accounts from the Department of Administrative Services - Risk Management, the Courts and Department of Transportation.
Prime Recovery 50.00%

G C Services and OSI Collection Services perform general collection of all debts from State agencies. These vendors objective is to collect the principle amount placed for collection plus the costs of collection.
Prime Recovery is limited to specialized cases where forensic methods are required to support legal claims against debtors who have attempted to shield themselves against the liability.

SUMMARY OF OUTSTANDING SHORT TERM RECEIVABLES AT JUNE 30, 2002

#	Agency or Division	# of Accnts	Ending Receivables FY2001	Adj./Write-Off	Receivables Created	Receivables Collected	Gross Short Term Rec	Allow for Dbtff Accts	Net Short Term Rec.	Net Rec. Free Revenue	Net Rec. to Fed. Gov.	Net Rec to Other Funds	Aging 0 - 30 Days	Aging 31 - 90 Days	Aging 3 - 12 Months	Aging 12 - 24 Months	Aging 24-36 Months	Aging >36 Months
020	District Courts	0	\$46,237,247	(\$14,269,176)	\$20,643,799	(\$14,103,220)	\$38,508,650	\$5,963,643	\$32,545,007	\$7,342,929	\$0	\$25,202,078	\$9,285,927	\$2,748,197	\$7,413,754	\$8,163,402	\$5,090,073	\$5,807,297
021	Juvenile Courts	0	\$3,793,057	\$0	\$234,095	(\$93,519)	\$3,933,633	\$983,408	\$2,950,225	\$787,285	\$0	\$2,162,940	\$1,947,509	\$167,828	\$1,818,296	\$0	\$0	\$0
030	Capitol Preservation Board	1	\$0	\$0	\$6,885	\$0	\$6,885	\$0	\$6,885	\$0	\$0	\$6,885	\$6,885	\$0	\$0	\$0	\$0	\$0
060	Governor's Office	86	\$4,125,412	(\$1,227)	\$25,504,748	(\$23,279,703)	\$6,349,229	\$0	\$6,349,229	\$20	\$6,258,610	\$90,599	\$6,325,153	\$0	\$23,581	\$325	\$65	\$105
080	Attorney General	1	\$898,971	\$0	\$721,566	(\$1,435,269)	\$185,268	\$0	\$185,268	\$0	\$185,268	\$0	\$185,268	\$0	\$0	\$0	\$0	\$0
090	State Auditor	1	\$0	(\$50)	\$242,883	(\$230,083)	\$12,750	\$0	\$12,750	\$0	\$0	\$12,750	\$12,750	\$0	\$0	\$0	\$0	\$0
100	Dept of Administrative Service	5,337	\$1,744,773	(\$851,560)	\$6,761,772	(\$5,201,138)	\$2,453,847	\$0	\$2,453,847	\$0	\$150,000	\$2,303,847	\$1,024,456	\$333,249	\$679,740	\$346,345	\$45,110	\$24,946
102	Office of State Debt Collection	19,762	\$9,189,476	(\$6,544,638)	\$10,421,799	(\$920,068)	\$12,146,569	\$11,326,675	\$819,894	\$166,652	\$0	\$653,242	\$11,418	\$125,432	\$1,684,297	\$4,769,253	\$5,556,169	\$0
120	Tax Commission	115,044	\$175,336,514	\$10,073,601	\$84,595,754	(\$101,855,565)	\$168,150,304	\$127,656,862	\$40,493,442	\$40,312,694	\$180,748	\$0	\$2,631,883	\$13,905,747	\$25,443,359	\$23,219,937	\$20,702,989	\$82,246,389
180	Department of Public Safety	268	\$4,928,248	(\$27,078)	\$46,449,578	(\$40,860,761)	\$10,489,987	\$0	\$10,489,987	\$42,805	\$10,373,258	\$73,925	\$10,466,809	\$7,545	\$5,686	\$3,269	\$3,572	\$3,106
190	Utah National Guard	89	\$2,631,947	\$0	\$17,111,405	(\$15,909,027)	\$3,834,325	\$0	\$3,834,325	\$0	\$3,834,325	\$0	\$3,550,725	\$283,601	\$0	\$0	\$0	\$0
200	Department of Human Services	128	\$2,812,061	(\$176,213)	\$105,978,797	(\$106,887,135)	\$1,727,510	\$0	\$1,727,510	\$0	\$1,727,430	\$80	\$1,432,121	\$79,387	\$215,922	\$80	\$0	\$0
201	Human Services - ORS	66,533	\$413,771,083	(\$81,902,700)	\$129,233,197	(\$67,925,456)	\$393,176,124	\$156,723,783	\$236,452,341	\$29,631,432	\$67,077,757	\$139,743,152	\$152,204,155	\$40,485,365	\$63,529,745	\$47,684,049	\$25,502,709	\$63,770,101
270	Department of Health	8,085	\$77,436,317	(\$1,158,105)	\$833,793,515	(\$854,199,651)	\$55,872,075	\$0	\$55,872,075	\$2,726	\$42,506,405	\$13,362,945	\$52,283,147	\$3,031,683	\$342,571	\$214,580	\$0	\$95
290	Medical Education Council	0	\$47,464	\$0	\$51,949	(\$99,413)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	Building Board Construction	32	\$13,259,200	(\$201,942)	\$44,591,009	(\$54,518,093)	\$3,130,173	\$0	\$3,130,173	\$0	\$0	\$3,130,173	\$3,074,535	\$6,968	\$48,670	\$0	\$0	\$0
400	Board of Education	198	\$15,607,274	(\$1,013)	\$242,718,857	(\$237,656,176)	\$20,668,941	\$0	\$20,668,941	\$0	\$20,457,275	\$211,667	\$20,636,777	\$29,428	\$398	\$379	\$1,561	\$399
410	Department of Corrections	24,652	\$3,766,700	\$59,496,602	\$11,458,757	(\$6,245,804)	\$68,476,255	\$16,897,903	\$51,578,352	\$0	\$0	\$51,578,352	\$68,230,200	\$35,320	\$97,922	\$111,734	\$0	\$1,079
480	Dept Environmental Quality	620	\$2,076,855	(\$105,089)	\$34,182,567	(\$34,447,550)	\$1,706,782	\$5,109	\$1,701,673	\$10,695	\$1,049,656	\$641,322	\$1,164,246	\$88,960	\$327,582	\$45,051	\$27,129	\$53,812
510	Board of Regents	4	\$0	\$0	\$1,420,308	(\$960,809)	\$459,499	\$0	\$459,499	\$0	\$0	\$459,499	\$459,499	\$0	\$0	\$0	\$0	\$0
550	School & Inst Trust Lands Admn	130	\$3,674,330	\$0	\$290,036	(\$950,149)	\$3,014,217	\$0	\$3,014,217	\$0	\$0	\$3,014,217	\$3,014,217	\$0	\$0	\$0	\$0	\$0
560	Natural Resources	836	\$7,381,279	(\$116,689)	\$39,542,021	(\$36,250,411)	\$10,556,200	\$0	\$10,556,200	\$0	\$7,866,322	\$2,689,878	\$10,307,227	\$27,848	\$143,679	\$42,980	\$33,098	\$1,368
570	Department of Agriculture and Foods	309	\$651,425	(\$8,464)	\$3,092,118	(\$2,732,055)	\$1,003,023	\$0	\$1,003,023	\$0	\$917,953	\$85,070	\$796,277	\$201,113	\$4,236	\$720	\$0	\$678
600	Dept of Workforce Services	33	\$1,463,572	(\$10,999)	\$275,574,227	(\$276,322,369)	\$704,432	\$0	\$704,432	\$0	\$0	\$704,432	\$694,432	\$0	\$10,000	\$0	\$0	\$0
601	Employer's Unemployment Insurance Contributions	6,076	\$7,720,755	(\$1,447,462)	\$9,180,004	(\$7,212,927)	\$8,240,370	\$4,476,031	\$3,764,339	\$0	\$0	\$3,764,339	\$229,899	\$1,450,826	\$2,258,550	\$4,301,095	\$0	\$0
650	Alcoholic Beverage Control	325	\$1,036,216	\$0	\$11,028,555	(\$11,131,705)	\$933,066	\$0	\$933,066	\$0	\$0	\$933,066	\$608,569	\$82,517	\$241,980	\$0	\$0	\$0
660	Labor Commission	2,293	\$4,073,127	(\$25,018)	\$3,873,066	(\$3,960,172)	\$3,961,004	\$0	\$3,961,004	\$1,232,833	\$0	\$2,728,170	\$167,715	\$49,409	\$176,890	\$1,549,546	\$1,925,479	\$91,964
670	Department of Commerce	640	\$352,983	(\$232,008)	\$210,921	(\$54,464)	\$277,432	\$0	\$277,432	\$0	\$0	\$277,432	\$46,650	\$14,475	\$121,985	\$80,428	\$13,939	(\$45)
680	Financial Institutions	1	\$0	\$0	\$2,811,594	(\$2,811,344)	\$250	\$0	\$250	\$0	\$0	\$250	\$0	\$250	\$0	\$0	\$0	\$0
690	Insurance Department	14	\$34,461	\$0	\$273,980	(\$283,909)	\$24,532	\$0	\$24,532	\$24,532	\$0	\$0	\$24,532	\$0	\$0	\$0	\$0	\$0
700	Public Service Commission	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
710	Community Economic Development	158	\$4,556,606	(\$29,241)	\$34,129,338	(\$35,308,151)	\$3,348,552	\$0	\$3,348,552	\$0	\$3,251,219	\$97,333	\$3,074,098	\$103	\$30,484	\$165,712	\$77,818	\$337
720	Utah Sports Authority	0	\$3,461	\$0	\$3,107,372	(\$3,110,832)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
810	Utah Dept of Transportation	10	\$19,315,016	\$4,111,315	\$323,164,595	(\$267,508,541)	\$79,082,384	\$200,000	\$78,882,384	\$0	\$20,542,098	\$58,340,286	\$76,757,974	\$435,851	\$1,797,858	\$2,866	\$87,835	\$0
900	Board of Bonding Commission	0	\$0	\$0	\$205,771	(\$205,771)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	State Totals	251,666	\$827,925,829	(\$33,427,154)	\$2,322,606,837	(\$2,214,671,243)	\$902,434,269	\$324,233,414	\$578,200,855	\$79,554,603	\$186,378,322	\$312,267,930	\$430,655,053	\$63,591,102	\$106,417,185	\$90,701,751	\$59,067,547	\$152,001,631

Summary of the State of Utah Receivables For the 2002 Fiscal Year



COMMENTS

State receivables increased \$147.7 million in FY 2002. Short-term receivables increased by \$74.5 million while Long-term receivables increased by \$73.3 million. Decreases in excess of \$5.0 million occurred in the District Courts, Tax Commission, Human Services-ORS, Department of Health, and Building Board Construction. Increases in excess of \$5.0 million occurred in the Department of Public Safety, Board of Education, Department of Corrections and Department of Transportation.

\$230.8 million of the \$902.4 million (26.0%) in short-term receivables represent free revenue. Of that, \$79.6 million (8.8%) is estimated collectible.

The other \$671.7 million in short-term receivables is owed by the federal government, third parties, restricted, and trust and agency funds. The collectible portion of the non-free revenue is estimated at \$328.2 million (48.9%).

Receivable Summary – June 2002

Receivables by Revenue Source	Short-Term Receivables	Estimated Collectible	Estimated Uncollectible
Free Revenue	\$230,761,808	\$79,554,603	\$151,207,205
Non Free Revenue	\$671,672,461	\$498,646,251	\$173,026,210
Short-Term Receivables	\$902,434,269	\$578,200,854	\$324,233,415
Long Term Receivables	\$672,670,948	\$672,670,948	\$0
Total Receivables	\$1,575,105,217	\$1,250,871,802	\$324,233,415

Summary of Short Term Receivables For the 2002 Fiscal Year

Agency	Short Term Rec. Reported by State Agencies 6-30-01	Short Term Receivables Due 6-30-2002	Allowance for Doubtful Accounts Due 6-30-2002	Projected Collectible Accounts	Total Past Due Due 6-30-2002	Over 90 Days Past Due 6-30-2002
020 District Courts	\$46,237,247.00	\$38,508,650.00	\$5,963,643.00	\$32,545,007.00	\$30,406,847.00	\$26,474,526.00
021 Juvenile Courts	\$3,793,057.00	\$3,933,633.00	\$983,408.00	\$2,950,225.00	\$2,136,557.00	\$1,818,296.00
030 Capitol Preservation Board	\$0.00	\$6,885.14	\$0.00	\$6,885.14	\$0.00	\$0.00
060 Governor's Office	\$4,125,411.78	\$6,349,229.12	\$0.00	\$6,349,229.12	\$36,144.13	\$24,076.13
080 Attorney General	\$898,971.00	\$185,268.00	\$0.00	\$185,268.00	\$0.00	\$0.00
090 State Auditor	\$0.00	\$12,750.00	\$0.00	\$12,750.00	\$0.00	\$0.00
100 Dept of Administrative Services	\$1,744,772.79	\$2,453,846.53	\$0.00	\$2,453,846.53	\$1,563,904.22	\$1,096,141.29
102 Office of State Debt Collection	\$9,189,476.00	\$12,146,569.00	\$11,326,675.00	\$819,894.00	\$12,146,569.00	\$12,009,719.00
120 Tax Commission	\$175,336,514.04	\$168,150,304.01	\$127,656,862.00	\$40,493,442.01	\$165,518,421.00	\$151,612,674.00
180 Department of Public Safety	\$4,928,248.00	\$10,489,987.06	\$0.00	\$10,489,987.06	\$30,856.30	\$15,633.20
190 Utah National Guard	\$2,631,946.69	\$3,834,325.30	\$0.00	\$3,834,325.30	\$577,188.38	\$0.00
200 Department of Human Services	\$2,812,061.00	\$1,727,510.00	\$0.00	\$1,727,510.00	\$480,037.00	\$216,002.00
201 Human Services - ORS	\$413,771,083.00	\$393,176,124.00	\$156,723,783.00	\$236,452,341.00	\$393,176,124.00	\$200,486,604.00
270 Department of Health	\$77,436,316.79	\$55,872,075.36	\$0.00	\$55,872,075.36	\$3,859,219.48	\$557,245.66
290 Medical Education Council	\$47,464.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300 Building Board Construction	\$13,259,199.73	\$3,130,173.19	\$0.00	\$3,130,173.19	\$171,190.70	\$48,669.61
400 Board of Education	\$15,607,274.13	\$20,668,941.46	\$0.00	\$20,668,941.46	\$32,180.13	\$2,736.47
410 Department of Corrections	\$3,766,699.71	\$68,476,255.45	\$16,897,903.00	\$51,578,352.45	\$295,858.41	\$210,734.89
480 Dept Environmental Quality	\$2,076,854.91	\$1,706,781.58	\$5,109.00	\$1,701,672.58	\$616,690.32	\$453,574.92
510 Board of Regents	\$0.00	\$459,499.00	\$0.00	\$459,499.00	\$0.00	\$0.00
550 School & Inst Trust Lands Admn	\$3,674,330.00	\$3,014,217.00	\$0.00	\$3,014,217.00	\$0.00	\$0.00
560 Natural Resources	\$7,381,278.97	\$10,556,200.19	\$0.00	\$10,556,200.19	\$990,138.63	\$221,125.39
570 Department of Agriculture and Foods	\$651,424.90	\$1,003,023.14	\$0.00	\$1,003,023.14	\$228,906.46	\$5,633.25
600 Dept of Workforce Services	\$1,463,572.06	\$704,432.12	\$0.00	\$704,432.12	\$10,714.13	\$10,000.00
Employer's Unemployment Insurance						
601 Contributions	\$7,720,755.00	\$8,240,370.00	\$4,476,031.00	\$3,764,339.00	\$8,240,370.00	\$6,559,645.00
650 Alcoholic Beverage Control	\$1,036,216.00	\$933,066.00	\$0.00	\$933,066.00	\$431,907.00	\$241,980.00
660 Labor Commission	\$4,073,127.37	\$3,961,003.58	\$0.00	\$3,961,003.58	\$3,860,073.51	\$3,743,878.67
670 Department of Commerce	\$352,983.08	\$277,432.01	\$0.00	\$277,432.01	\$241,452.19	\$216,307.63
680 Financial Institutions	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
690 Insurance Department	\$34,461.00	\$24,532.00	\$0.00	\$24,532.00	\$464.00	\$0.00
700 Public Service Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
710 Community Economic Development	\$4,556,605.99	\$3,348,551.58	\$0.00	\$3,348,551.58	\$280,404.95	\$274,351.27
720 Utah Sports Authority	\$3,460.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Utah Dept of Transportation	\$19,315,015.68	\$79,082,384.17	\$200,000.00	\$78,882,384.17	\$12,640,790.90	\$1,888,558.90
900 Board of Bonding Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Agency Totals	\$827,925,828.90	\$902,434,268.99	\$324,233,414.00	\$578,200,854.99	\$637,973,258.84	\$408,188,113.28

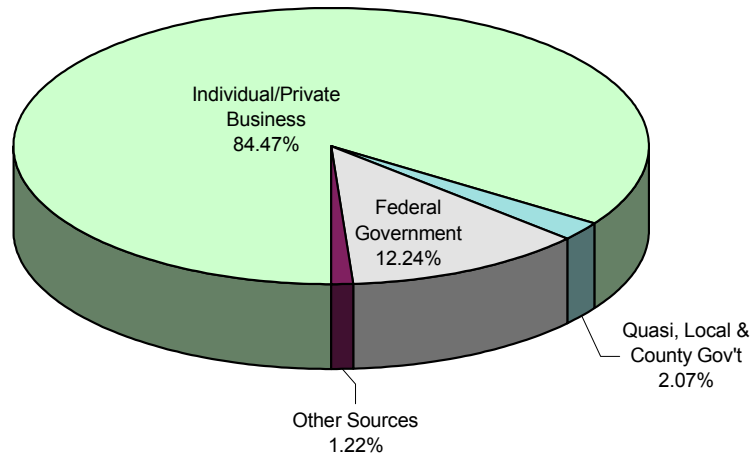
***Summary of the State's Long Term Receivables -
For the 2002 Fiscal Year***

Receivables Due in Excess of One Year

<i>Agency Name</i>	<i>Type of Receivable</i>	<i>Receivable Balance 6/30/02</i>	<i>Receivable Balance 6/30/01</i>	<i>% Increase (Decrease)</i>
Agriculture	ARDL & Rural Rehab Revolving Loans	26,896,827	24,443,405	10.04%
	\$85,711.93 is due in 90 days on above loans			
NR - Sovereign Lands & Forestry	Contracted Service	75,777	93,407	-18.87%
School and Institutional Trust Lands	Contracts	2,072,781	9,019,860	-77.02%
Department of Corrections	Incarcerated or Unavailable Offenders	See Note Below	See Note Below	
Sub Total		<u>29,045,385</u>	<u>33,556,672</u>	-13.44%
Revolving Loans Serviced by Finance				
Safe Drinking Water	Loan	58,059,063	41,114,622	29.18%
Water Quality	Loan	168,655,164	135,599,961	19.60%
Water Resource Development	Loan	211,156,666	204,919,545	2.95%
Community Impact Board	Loan	163,927,677	144,044,325	12.13%
Energy Conservation	Loan	2,365,745	1,940,099	17.99%
DFCM Energy Loans	Loan	73,938	186,596	-152.37%
Industrial Assistance	Loan	0	4,152,888	-100.00%
DCED Housing Development	Loan	39,387,309	33,921,493	13.88%
	\$1,015,498 is due in 90 days on above loans			
Total Finance Revolving Loans		<u>643,625,563</u>	<u>565,879,529</u>	12.08%
Note: Long Term obligation in the Department of Corrections is being reviewed for reclassification. School and Inst Lands is being reviewed may be understated by as much as \$15 Million.				
TOTAL LONG TERM RECEIVABLES		672,670,948	599,436,201	10.89%

Summary of Short-Term Receivables by Source For the 2002 Fiscal Year

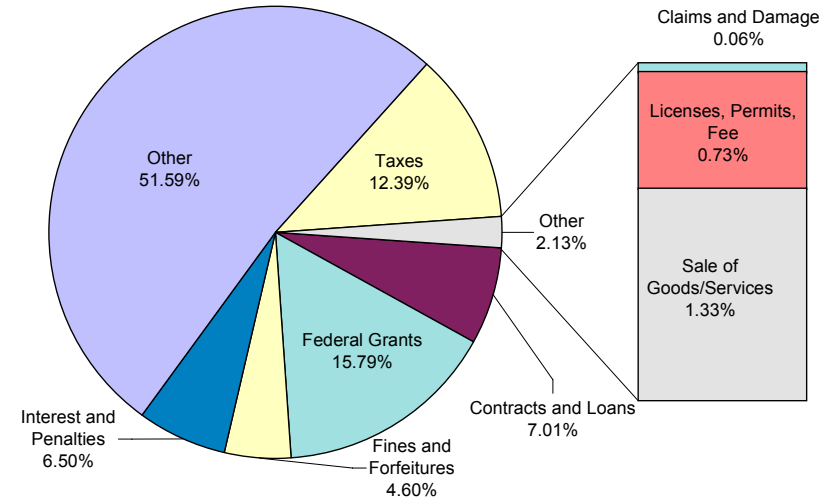
Source of Receivables by Debtor



Debtor	Amount	Percent
Individual/Private Business	\$762,269,929.37	84.47%
Quasi, Local & County Gov't	\$18,658,943.77	2.07%
Federal Government	\$110,455,369.89	12.24%
Other Sources	\$11,050,025.96	1.22%
Total	\$902,434,268.99	100.00%

NOTE: Other Sources are receivables collected for third parties such as victims of crimes and child support.

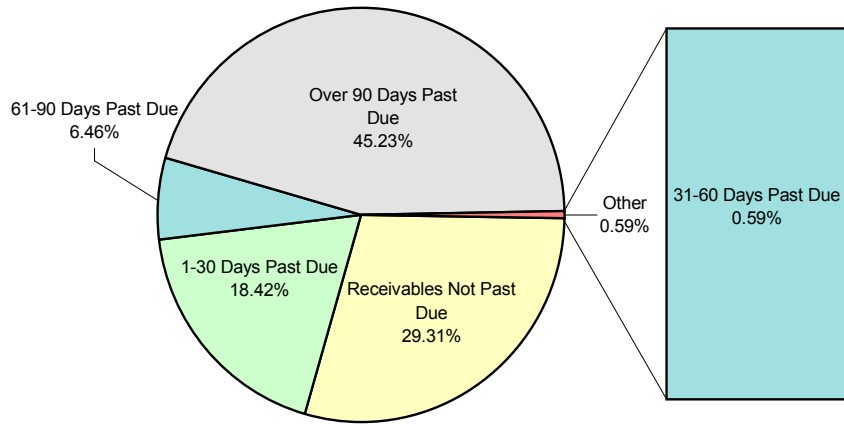
Source of Receivables by Revenue Type



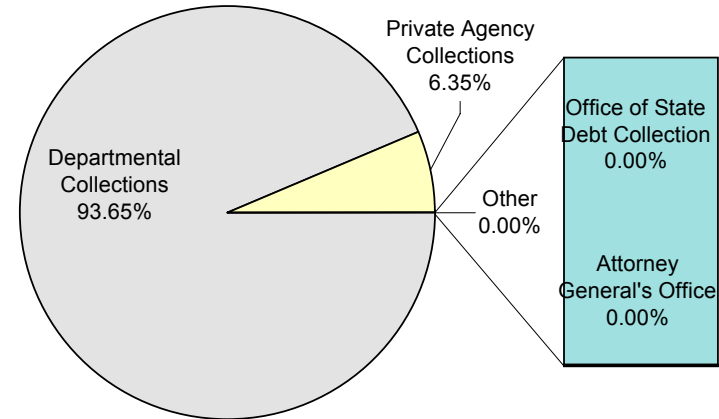
Revenue Type	Amount	Percent
Claims and Damage	\$565,352.00	0.06%
Contracts and Loans	\$63,260,682.00	7.01%
Federal Grants	\$142,472,459.00	15.79%
Fines and Forfeitures	\$41,511,100.59	4.60%
Interest and Penalties	\$58,648,125.05	6.50%
Licenses, Permits, Fee	\$6,630,261.93	0.73%
Other	\$465,546,268.48	51.59%
Sale of Goods/Services	\$12,002,426.94	1.33%
Taxes	\$111,797,593.00	12.39%
Total	\$902,434,268.99	100.00%

Summary of Receivable Age and Collection Status For the Fiscal Year Ending June 30, 2002

Aging of State Receivables 6/30/2002



Entities Responsible for Collections



Source	FY 2001 Amount	FY 2002 Amount	Percent Change
Rec. Not Past Due	\$319,933,162.93	\$264,461,010.15	-17.34%
1-30 Days Past Due	\$7,234,328.32	\$166,194,043.18	2197.3%
31-60 Days Past Due	\$5,075,039.82	\$5,286,239.74	4.16%
61-90 Days Past Due	\$62,944,700.33	\$58,304,862.64	-7.37%
Over 90 Days Past Due	\$432,738,597.50	\$408,188,113.28	-5.67%
Total	\$827,925,828.90	\$902,434,268.99	9.00%

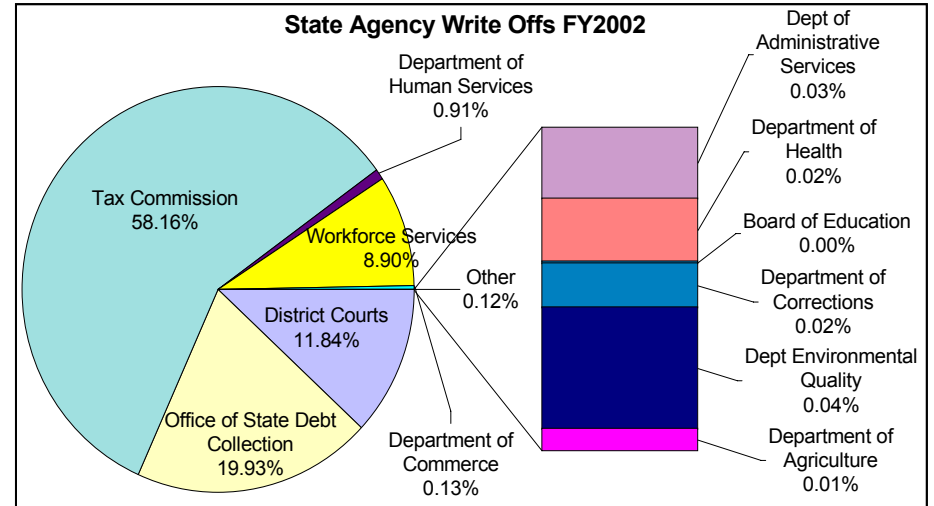
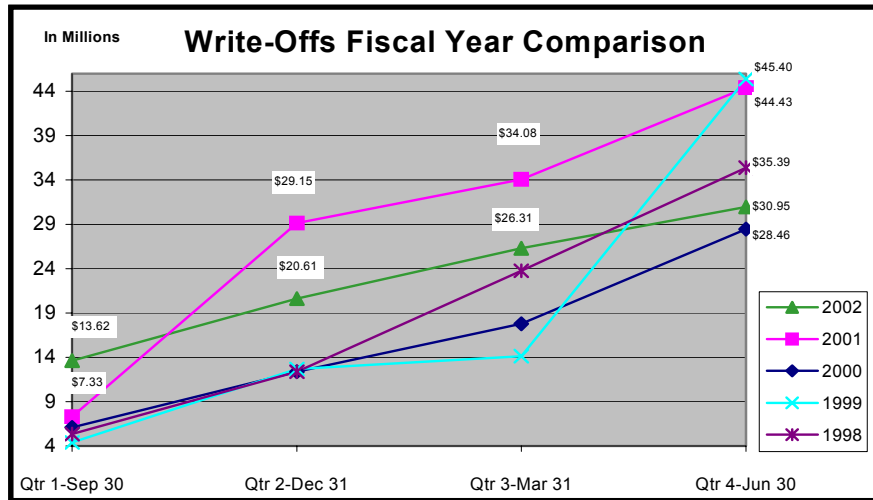
During FY 2002, the State's past due receivables increased overall by \$129.98 Million. However, state receivables over 90 days past due decreased by \$24.55 Million. Continued effort will be made to bill and collect in the early phases of the collection cycle. The increase in receivables is primarily the result of the downturn in the economy and its effect on collections at Human Services-ORS. ORS past due receivables increased \$130.36 Million in FY02.

Source	Amount	Percent
Departmental Collections	\$845,109,321.82	93.6477%
Private Agency Collections	\$57,324,567.17	6.3522%
Office of State Debt Collection	\$380.00	0.0000%
Attorney General's Office	\$0.00	0.0000%
Total	\$902,434,268.99	100.00%

All accounts that are placed with the private sector collection vendor are automatically sent to the State's Offset program for matching with tax refunds and vendor payments if a Social Security Number is available.

State agencies by policy and procedures should collect their receivables for the first 60 to 90 days unless a different arrangement is negotiated with OSDC, or it is prohibited by law. Accounts that are referred to the Office of State Debt Collection are placed with a private sector collection vendors contracted by the State to provide this service.

Write-Off's of Receivables For the 2002 Fiscal Year



COMMENTS

State write-offs decreased by \$14.45 M in FY 2002. As noted in the accompanying chart, write-offs are limited to a small number of state agencies. Write-off is an effective tool to eliminate receivables on the State's books that have limited or no opportunity for collection. Write-offs benefit the State by identifying the true revenues that can be realized by the State agencies.

Statewide write-off policies require agencies to refer write-off accounts to the OSDC for future follow-up unless the State agency has similar follow-up policies as part of their collection process. Write-off accounts are referred to the private collection vendor for continued follow-up unless the debtor is deceased or it would not be in the best interest of the State. There is no cost to the State for this continued follow-up unless the debt is collected from the debtor.

Agency	Write-Offs FY2002	% of All W/O FY2002	Write-Offs FY 2001	% of All W/O FY2001
020 District Courts	\$3,664,410	11.84%	\$3,442,308	7.75%
100 Dept of Administrative Services	\$8,175	0.03%	\$35,017	0.08%
102 Office of State Debt Collection	\$6,166,970	19.93%	\$3,585,631	8.07%
120 Tax Commission	\$17,999,675	58.16%	\$34,989,583	78.76%
200 Department of Human Services	\$282,634	0.91%	\$0.00	0.00%
270 Department of Health	\$7,275	0.02%	\$11,837	0.03%
400 Board of Education	\$210	0.00%	\$513	0.00%
410 Department of Corrections	\$5,022	0.02%	\$5,162	0.01%
480 Dept Environmental Quality	\$13,877	0.04%	\$1,425	0.00%
570 Department of Agriculture and Foods	\$2,458	0.01%	\$0.00	0.00%
600 Dept of Workforce Services Employer's Unemployment	\$0.00	0.00%	\$2,184	0.00%
601 Insurance Contributions	\$2,755,260	8.90%	\$2,349,415	5.29%
660 Labor Commission	\$0.00	0.00%	\$60	0.00%
670 Department of Commerce	\$41,298	0.13%	\$3,220	0.01%
Totals	\$30,947,266	100.00%	\$44,426,356	100.00%

PERFORMANCE MEASURES

Performance Measures

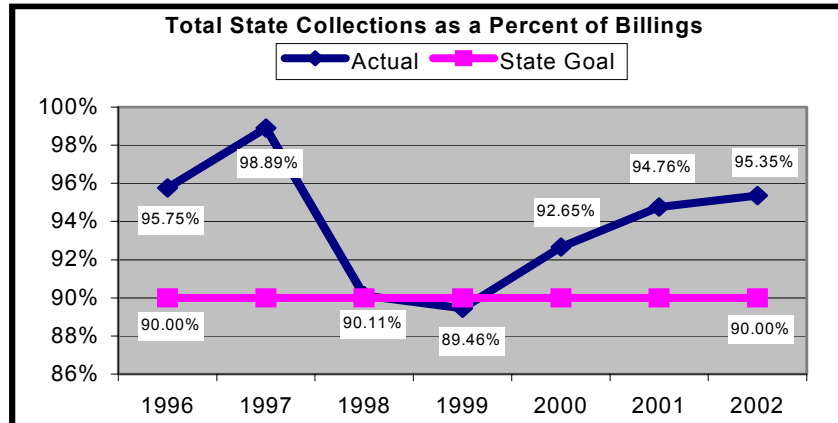
Performance measures are used to evaluate state agencies' effectiveness in managing and collecting state receivables. These measurements are industry-standards in the collection field, but are not appropriate for all state agencies due to the nature of the receivables that are generated within the agency. For example, tax receivables are delinquent at the time the receivable is recorded on the State's books; therefore, the measurement of *Past Due as a % of Gross Receivables* is not meaningful. Several agencies have similar situations, and only the measurements that are meaningful are considered.

Due to reporting system inadequacies, incomplete reporting of required data prevents performance measures from being applied to every agency. This situation is identified on the report with an *NA*. The OSDC is working with the individual agencies to bring their reporting up to a level where the performance measurements will be useful as a management tool for the agency.

Summary of State of Utah Performance Measures

For Quarters Ending 01-Jul-2001 Through 30-Jun-2002						
Agency	Avg. Collections as a % of Billings	Avg. Days to Collection	Collectible as a % of Gross	Past-Due as a % of Gross	Over 90 Days Past-Due as a % of Total	Write-Off as a % of Total Past-Due
020 District Courts	68.32%	1,064.60	84.51%	78.96%	87.07%	2.74%
021 Juvenile Courts	39.95%	14,647.28	75.00%	54.32%	85.10%	0.00%
030 Capitol Preservation Board	0.00%	0.00	100.00%	0.00%	0.00%	0.00%
060 Governor's Office	91.28%	23.87	100.00%	0.57%	66.61%	0.00%
080 Attorney General	198.91%	11.62	100.00%	0.00%	0.00%	0.00%
090 State Auditor	94.73%	24.09	100.00%	0.00%	0.00%	0.00%
100 Dept of Administrative Service	76.92%	153.67	100.00%	63.73%	70.09%	0.13%
102 Office of State Debt Collection	8.83%	4,355.25	100.00%	0.00%	0.00%	13.85%
120 Tax Commission	120.40%	603.96	6.75%	100.00%	98.87%	2.69%
180 Department of Public Safety	87.97%	27.06	24.08%	98.43%	91.60%	0.00%
190 Utah National Guard	92.97%	51.34	100.00%	0.29%	50.66%	0.00%
200 Department of Human Services	100.86%	7.96	100.00%	15.05%	0.00%	8.50%
201 Human Services - ORS	52.56%	2,146.20	100.00%	27.79%	45.00%	0.00%
270 Department of Health	102.45%	8.15	60.14%	100.00%	50.99%	0.05%
290 Medical Education Council	191.37%	0.00	100.00%	6.91%	14.44%	0.00%
300 Building Board Construction	122.26%	40.94	100.00%	5.47%	28.43%	0.00%
400 Board of Education	97.91%	13.27	100.00%	0.16%	8.50%	0.06%
410 Department of Corrections	54.51%	1,207.76	75.32%	0.43%	71.23%	0.30%
480 Dept Environmental Quality	100.78%	15.73	99.70%	36.13%	73.55%	0.44%
510 Board of Regents	67.65%	43.04	100.00%	0.00%	0.00%	0.00%
550 School & Inst Trust Lands Admn	327.60%	1,192.84	100.00%	0.00%	0.00%	0.00%
560 Natural Resources	91.68%	45.66	100.00%	9.38%	22.33%	0.00%
570 Department of Agriculture and Foods	88.36%	48.21	100.00%	22.82%	2.46%	0.75%
600 Dept of Workforce Services	100.27%	0.40	100.00%	1.52%	93.33%	0.00%
601 Employer's Unemployment Insurance Contributions	78.57%	386.79	45.68%	100.00%	79.60%	8.89%
650 Alcoholic Beverage Control	100.94%	40.74	100.00%	46.29%	56.03%	0.00%
660 Labor Commission	102.25%	360.13	100.00%	97.45%	96.99%	0.00%
670 Department of Commerce	25.82%	1,788.22	100.00%	87.03%	89.59%	4.22%
680 Financial Institutions	99.99%	0.25	100.00%	100.00%	0.00%	0.00%
690 Insurance Department	103.62%	35.05	100.00%	1.89%	0.00%	0.00%
700 Public Service Commission	0.00%	0.00	100.00%	0.00%	0.00%	0.00%
710 Community Economic Development	103.45%	16.24	100.00%	8.37%	97.84%	0.00%
720 Utah Sports Authority	100.11%	0.00	100.00%	0.00%	0.00%	0.00%
810 Utah Dept of Transportation	82.78%	33.45	99.75%	15.98%	14.94%	0.00%
900 Board of Bonding Commission	100.00%	0.00	100.00%	0.00%	0.00%	0.00%
Average	95.4%	121.8	64.1%	70.7%	64.0%	1.3%
Utah Performance Goals	90%	90	95%	20%	20%	2%

Utah Receivables Collections as a Percentage of Billings



This graph illustrates the relationship between collections and billings. This performance measure is one indication of the State's effectiveness in collecting its current receivables. Higher percentages indicate greater collections in relation to billings and are positive indicators.

The average collection as a percent of billings for FY 2002 is 95.35%, a .59% increase. The increase is the result of improved reporting within the agencies. OSDC will put forth extra effort to motivate those agencies not meeting this goal to improve their performance.

Lowest Average Collections as a Percent of Billings for State Agencies with over \$1.0 Million in Gross Receivables

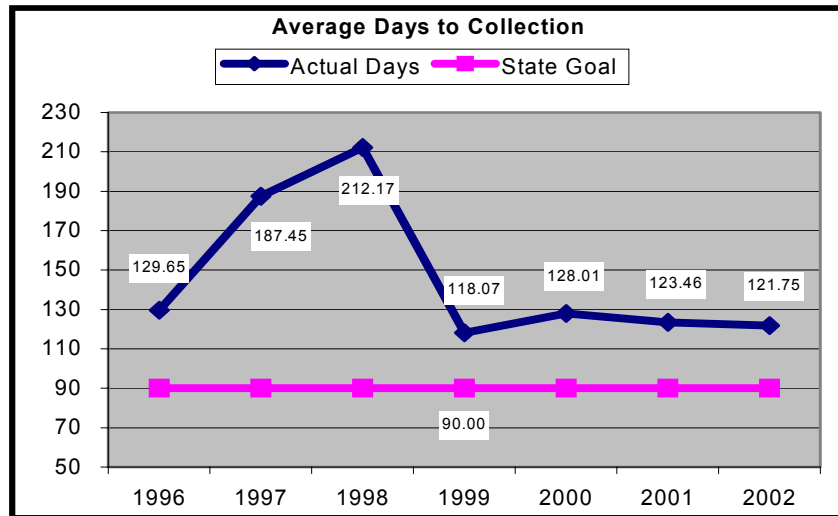
State Agencies Exceeding the State Goal of 90% Collections as a Percent of Billings for FY2002 with Gross Receivables in Excess of \$1.0 Million

Agency		Average FY2002	Average FY2001
060	Governor's Office	91.28%	107.30%
120	Tax Commission	120.40%	113.88%
190	Utah National Guard	92.97%	95.30%
200	Department of Human Services	100.86%	100.34%
270	Department of Health	102.45%	100.00%
300	Building Board Construction	122.26%	64.78%
400	Board of Education	97.91%	99.12%
480	Dept Environmental Quality	100.78%	98.32%
550	School & Inst Trust Lands Admn	327.60%	37.75%
560	Natural Resources	91.68%	86.82%
660	Labor Commission	102.25%	67.94%
710	Community Economic Development	103.45%	96.06%

Agency		Average FY2002	Average FY2001
020	District Courts	68.32%	62.10%
100	Dept of Administrative Services	76.92%	110.13%
201	Human Services - ORS	52.56%	63.48%
410	Department of Corrections Employer's Unemployment Insurance	54.51%	58.99%
601	Contributions	78.57%	63.49%
810	Utah Dept of Transportation	82.78%	98.89%

Juvenile Courts and the OSDC are excluded from this report. The Juvenile Courts reporting system does not provide accurate data to make the measure meaningful and the OSDC receivables are all delinquent and old when they are transferred from the Courts.

Utah Receivables Days to Collection



Agencies Having \$1.0 Million in Receivables with Average Days to Collection Exceeding the State Goal of 90 Days

Agency	Average FY2002	Average FY2001
060 Governor's Office	23.87	22.57
180 Department of Public Safety	27.06	35.11
190 Utah National Guard	51.34	45.78
200 Department of Human Services	7.96	9.55
270 Department of Health	8.15	14.18
300 Building Board Construction	40.94	73.80
400 Board of Education	13.27	11.91
480 Dept Environmental Quality	15.73	11.56
560 Natural Resources	45.66	38.95
570 Department of Agriculture and Foods	48.21	36.32
710 Community Economic Development	16.24	17.37
810 Utah Dept of Transportation	33.45	7.48

The Days to Collection statistic represents the average number of days it takes the State to collect receivable dollars. The statistic first divides the average amount of dollars collected over four quarters into the average balance of outstanding accounts receivable during the same period. The resulting turnover ratio is multiplied by the number of days in the quarter. The result is an approximation of the number of days it would take to collect the outstanding receivable balances assuming past successful collection efforts continue at the same rate.

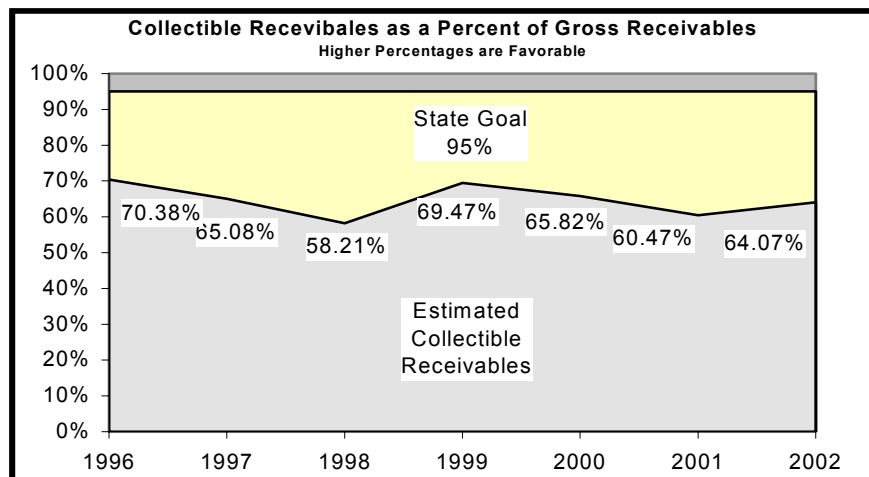
A lower number of days indicate greater efficiency in collecting money owed to the State. The State performance goal of 90 days is not being met. Agencies experience a greater number of days to collection when their receivables are for taxes, fines, fees, etc. because of the lack of perceived value by the citizen. Continued effort will be made to improve state agency performance in this area.

Agencies Having \$1 Million in Receivables with the Highest Average Days to Collection

Agency	Average FY2002	Average FY2001
020 District Courts	1,064.60	1,391.71
100 Dept of Administrative Services	153.67	92.32
102 Office of State Debt Collection	4,355.25	3,074.33
120 Tax Commission	603.96	452.91
201 Human Services - ORS	2,146.20	998.89
410 Department of Corrections	1,207.76	194.56
550 School & Inst Trust Lands Admn Employer's Unemployment Insurance	1,192.84	3,331.84
601 Contributions	386.79	298.92
660 Labor Commission	360.13	343.99

Utah Collections

Collectible Receivables as a Percent of Gross Receivables



The graph illustrates the relationship between collectible and gross receivables, and indicates what collections can be expected in the future, given the same level of effort. Collectible receivables are equal to gross receivables less an allowance for doubtful accounts. Higher percentages are favorable and indicate that a greater percentage of gross receivables are expected to be collected. The state's goal for this statistic is 95%

At June 30, 2001, 64.07% of the gross receivables are estimated to be collected. During FY 2002, agencies continued implementing GASB 34 requirements to establish an allowance for doubtful accounts. This results in more accurate reporting of receivables that are collectible based on historical collection information.

The agencies below with the lowest collectible receivables as a percent of gross receivables are those with the greatest collection challenges. These receivables include delinquent taxes, public assistance overpayments, child support, and court and other types of fines.

Agencies with Receivables of at Least \$1 Million with the Highest Percent Collectible as a Percent of Gross Receivables

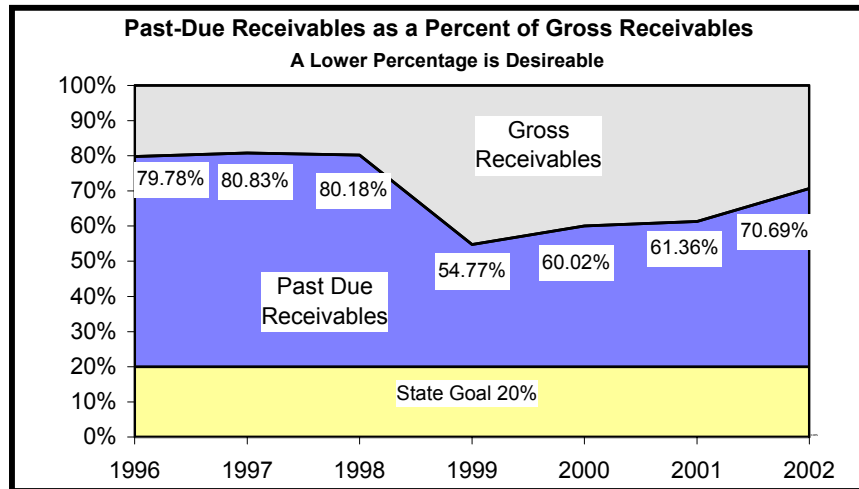
Agency	FY 2002	FY 2001
060 Governor's Office	100.00%	100.00%
100 Dept of Administrative Services	100.00%	100.00%
180 Department of Public Safety	100.00%	100.00%
190 Utah National Guard	100.00%	100.00%
200 Department of Human Services	100.00%	100.00%
270 Department of Health	100.00%	100.00%
300 Building Board Construction	100.00%	100.00%
400 Board of Education	100.00%	100.00%
480 Dept Environmental Quality	99.70%	99.42%
550 School & Inst Trust Lands Admn	100.00%	100.00%
560 Natural Resources	100.00%	100.00%
570 Department of Agriculture and Foods	100.00%	100.00%
660 Labor Commission	100.00%	100.00%
710 Community Economic Development	100.00%	100.00%
810 Utah Dept of Transportation	99.75%	98.96%

Agencies with Receivables in Excess of \$1 Million with the Lowest Collection Percentage as a Percent of Gross

Agency	FY 2002	FY 2001
020 District Courts	84.51%	75.00%
021 Juvenile Courts	75.00%	90.00%
102 Office of State Debt Collection	6.75%	10.00%
120 Tax Commission	24.08%	24.07%
201 Human Services - ORS	60.14%	59.03%
410 Department of Corrections	75.32%	100.00%
Employer's Unemployment Insurance		
601 Contributions	45.68%	45.18%

Utah Receivables

Past Due Receivables as a Percent of Gross Receivables



This statistic measures the integrity of the original receivable by indicating an agency's ability and efforts to bill and collect accounts. A low percentage is an indication that agencies are utilizing effective collection and billing procedures because they collect accounts before they become past due. The State's performance goal for this statistic is 20%.

This graph illustrates the relationship between past-due and gross receivables. Past due is defined as a receivable that is one or more days past the original due date. For the year ending June 30, 2002, 70.69% of the gross short-term receivables were past due.

This performance measurement is not a valid measurement for state agencies where the receivable is past due at the time it is placed on the agency's books such as receivables in the OSDC.

Agencies with Receivables in Excess of \$1 Million that Exceeded the State Goal of Past-Due Receivables being 20% or Less of their Gross Receivables

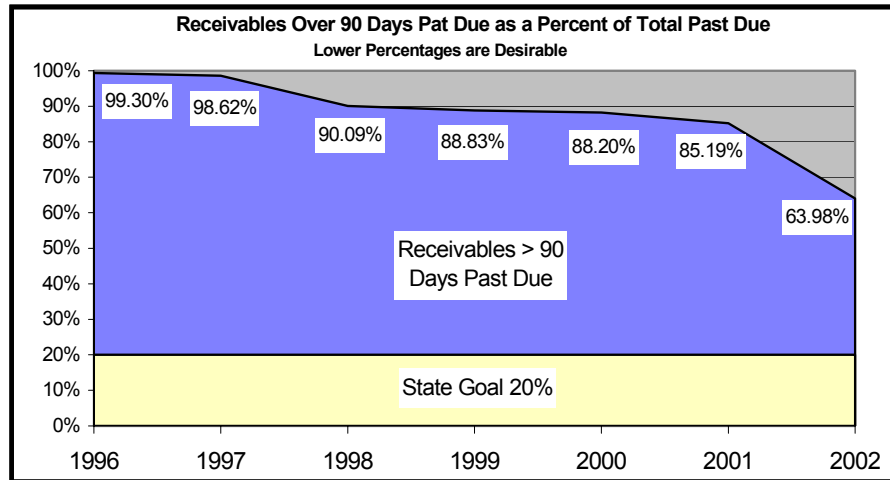
Agency	FY 2002	FY 2001
060 Governor's Office	0.57%	1.51%
180 Department of Public Safety	0.29%	4.62%
190 Utah National Guard	15.05%	6.65%
270 Department of Health	6.91%	4.57%
300 Building Board Construction	5.47%	0.00%
400 Board of Education	0.16%	0.03%
410 Department of Corrections	0.43%	9.53%
550 School & Inst Trust Lands Admn	0.00%	0.00%
560 Natural Resources	9.38%	12.19%
710 Community Economic Development	8.37%	6.72%
810 Utah Dept of Transportation	15.98%	16.21%

Agencies with Receivables in Excess of \$1 Million with the Highest Past-Due as a Percent of Gross Receivables

Agency	FY 2002	FY 2001
020 District Courts	78.96%	81.96%
021 Juvenile Courts	54.32%	56.69%
100 Dept of Administrative Services	63.73%	62.88%
102 Office of State Debt Collection	100.00%	100.00%
120 Tax Commission	98.43%	97.62%
200 Department of Human Services	27.79%	54.75%
201 Human Services - ORS	100.00%	63.52%
480 Dept Environmental Quality	36.13%	25.48%
570 Department of Agriculture and Foods	22.82%	33.36%
Employer's Unemployment Insurance		
601 Contributions	100.00%	100.00%
660 Labor Commission	97.45%	96.63%

Utah Receivables

Receivables Over 90 Days Past Due as a Percent of Total Past Due Receivables



Gross receivables in the Tax Commission and HS-ORS Courts represent 62.2% of the States receivables and 86.1% of the state's past-due receivables. Of these two agencies' past due receivables, 86.6% are in excess of 90 days. These accounts involve child support and delinquent taxes. These accounts generally take longer to collect because of the available appeal processes, the nature of the debt, and the lack of ability and willingness of the debtor to pay the obligation.

Agencies Exceeding \$1.0 Million in Outstanding Receivables Attaining the State Goal of 20% or Less of Receivables Being Over 90 Days Past Due Compared to Total Past Due.

Agency		FY 2002	FY 2001
190	Utah National Guard	0.00%	0.00%
270	Department of Health	14.44%	18.47%
400	Board of Education	8.50%	79.90%
550	School & Inst Trust Lands Admn	0.00%	0.00%
	Department of Agriculture and		
570	Foods	2.46%	2.47%
810	Utah Dept of Transportation	14.94%	76.65%

The graph illustrates the relationship between receivables that are 90 days past due compared to total past-due receivables.

The Receivables Over 90 Days Past Due as a Percent of Total Past Due Receivables measures the effectiveness of agencies to collect past due receivables. A lower percentage indicates fewer past due receivables are delinquent in excess of 90 days and is another indicator of the agency's effectiveness in collecting delinquent debt. The state's performance goal for this statistic is 20%

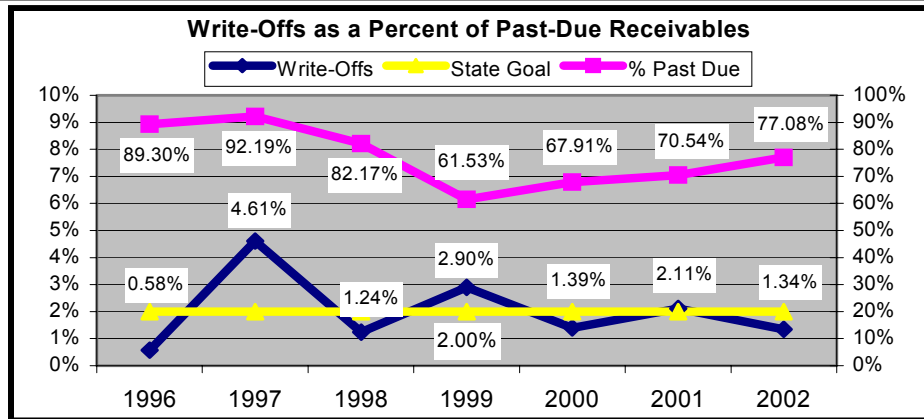
As indicated by the graph, receivables past due over 90 days are decreasing. The decrease is attributable to state agencies' efforts to bill promptly, follow through for collection and write off of older, un-collectible accounts from their inventories.

Agencies Exceeding \$1.0 Million in Outstanding Receivables with a High Percentage of the Receivables Being Past Due More Than 90 Days.

Agency	FY 2002	FY 2001
020 District Courts	87.07%	85.43%
021 Juvenile Courts	85.10%	84.30%
060 Governor's Office	66.61%	0.72%
100 Dept of Administrative Services	70.09%	69.69%
102 Office of State Debt Collection	98.87%	100.00%
120 Tax Commission	91.60%	91.23%
180 Department of Public Safety	50.66%	5.48%
200 Department of Human Services	45.00%	0.01%
201 Human Services - ORS	50.99%	83.05%
300 Building Board Construction	28.43%	0.00%
410 Department of Corrections	71.23%	60.87%
480 Dept Environmental Quality	73.55%	41.15%
560 Natural Resources	22.33%	88.07%
601 Employer's Unemployment Insurance Contributions	79.60%	75.28%
660 Labor Commission	96.99%	93.45%
710 Community Economic Development	97.84%	32.28%

Utah Receivables

Write-Offs as a Percent of Past-Due Receivables



The graph illustrates the relationship between receivables written off the agency accounting records as uncollectible and total past-due receivables. A small percentage is a positive performance indicator. The State's performance goal for this statistic is 2%.

Write-offs as a percent of past-due receivables showed an increase over the past year. This is a result of State agencies working with the Division of Finance to more accurately reflect the true value of the receivables on their financial reports.

Comparison of % of Past Due Receivables to % of Write-offs in State Agencies with over \$1.0 Million in Gross Receivables

Agency	% of Rec. Past Due 6/30/2002	Write-offs as a % of Past Due Rec. 6/30/02	% of Rec. Past Due 6/30/2001	Write-offs as a % of Past Due Rec. 6/30/01
020 District Courts	80.04%	2.74%	82.67%	2.32%
021 Juvenile Courts	56.57%	0.00%	58.76%	0.00%
060 Governor's Office	2.71%	0.00%	7.91%	0.00%
100 Dept of Administrative Services	69.46%	0.13%	65.76%	0.71%
102 Office of State Debt Collection	100.00%	13.85%	100.00%	39.02%
120 Tax Commission	97.83%	2.69%	98.10%	4.85%
180 Department of Public Safety	13.36%	0.00%	36.59%	0.00%
190 Utah National Guard	17.42%	0.00%	10.04%	0.00%
200 Department of Human Services	35.15%	8.50%	42.81%	0.00%
201 Human Services - ORS	82.21%	0.00%	65.76%	0.00%
270 Department of Health	17.84%	0.05%	6.91%	0.14%
300 Building Board Construction	41.03%	0.00%	3.98%	0.00%
400 Board of Education	1.04%	0.06%	0.33%	0.50%
410 Department of Corrections	2.00%	0.30%	20.44%	0.45%
480 Dept Environmental Quality	52.93%	0.44%	33.56%	0.10%
550 School & Inst Trust Lands Admn	0.00%	0.00%	0.00%	0.00%
560 Natural Resources	29.53%	0.00%	38.61%	0.00%
570 Department of Agriculture and Foods Employer's Unemployment Insurance	22.38%	0.75%	25.32%	0.00%
601 Contributions	100.00%	8.89%	100.00%	9.19%
660 Labor Commission	96.80%	0.00%	94.54%	0.00%
710 Community Economic Development	19.46%	0.00%	24.38%	0.00%
810 Utah Dept of Transportation	23.54%	0.00%	65.78%	0.00%

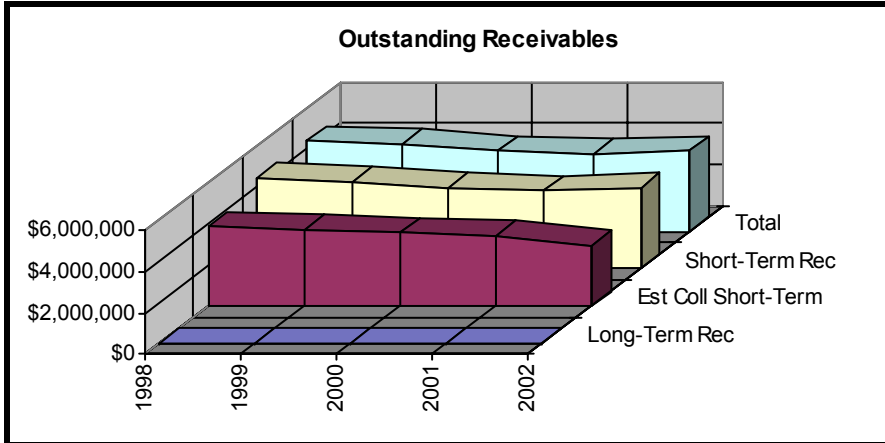
Agencies with large percentages of past-due receivables will be encouraged to remove accounts from their active accounting records when they are considered uncollectible unless prohibited by law. This will result in the state's receivables being more accurately reflected on the state's receivable reports.

Accounts that are written off will be assigned to the private sector collection vendors for further collection efforts when appropriate.

**RECEIVABLES
BY
STATE AGENCY**

Summary of District Courts Short Term Receivables

The Utah judiciary provides the people with an open, fair, efficient and independent system for the advancement of justice under the law.



Comments:

Cost of Collection increased slightly \$752 in FY02.
 Court receivables increased by \$1.95 M in FY02, 10%.
 Court collections increased by \$2.49 M in FY02, 21%.
 Amount past due decreased by about 20%.
 The amount past due over 90 days decreased \$5.9 M - approximately 18%.

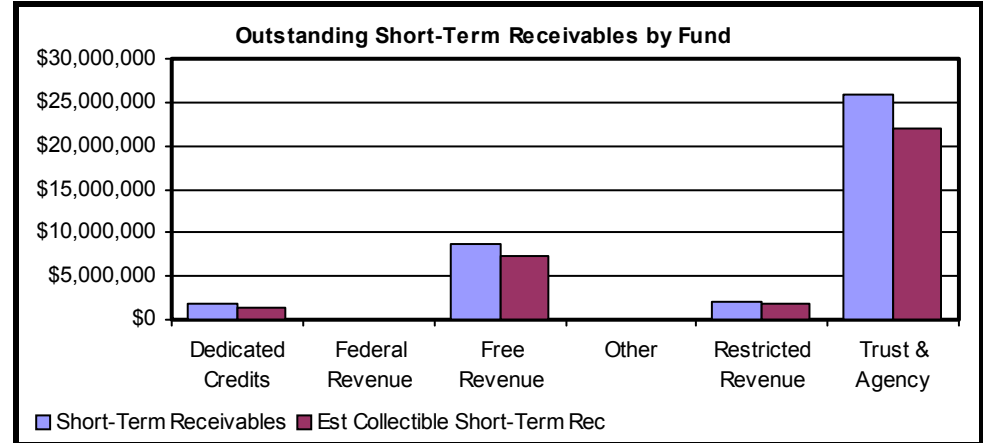
Part of the decrease in receivables is attributable to the transfer of current supervised AP&P cases to Corrections during the first quarter of 2002. The remainder of AP&P cases will be transferred to Corrections in November 2002.

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$20,643,799.00	\$14,103,220.00	\$379,966.00

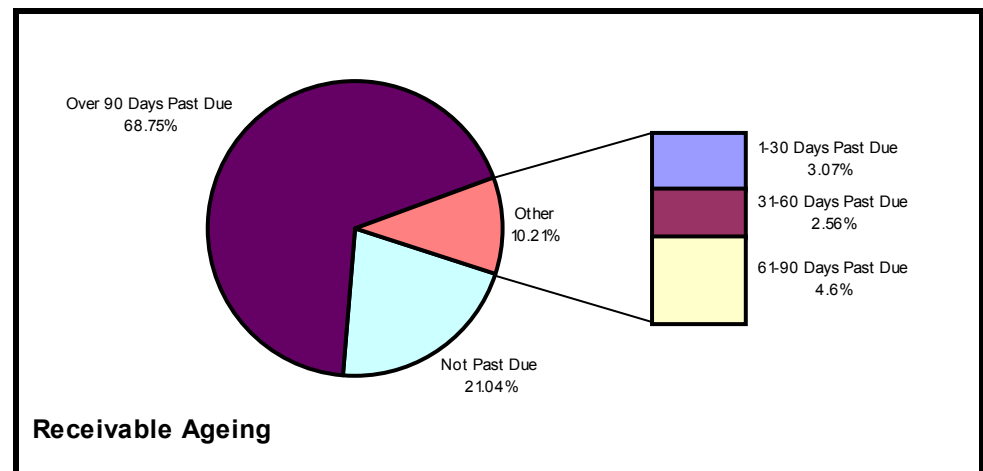
Due to transfers, write offs and increased collections, total receivables decreased by \$7.7 M.

The Allowance for Doubtful Accounts is recorded at approximately 15.5%.



Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,732,418	\$0	\$8,688,470	\$0	\$2,162,515	\$25,925,247
Est. Collectible Short-Term Rec.	\$1,464,127	\$0	\$7,342,929	\$0	\$1,827,618	\$21,910,333



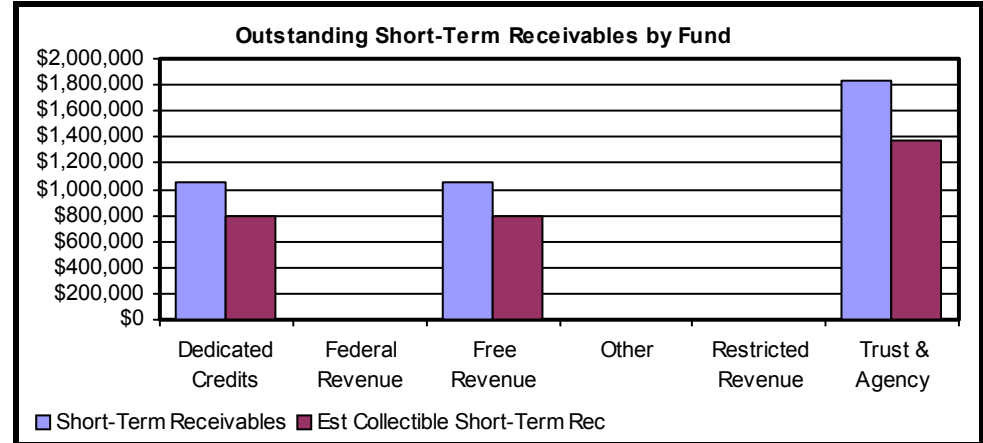
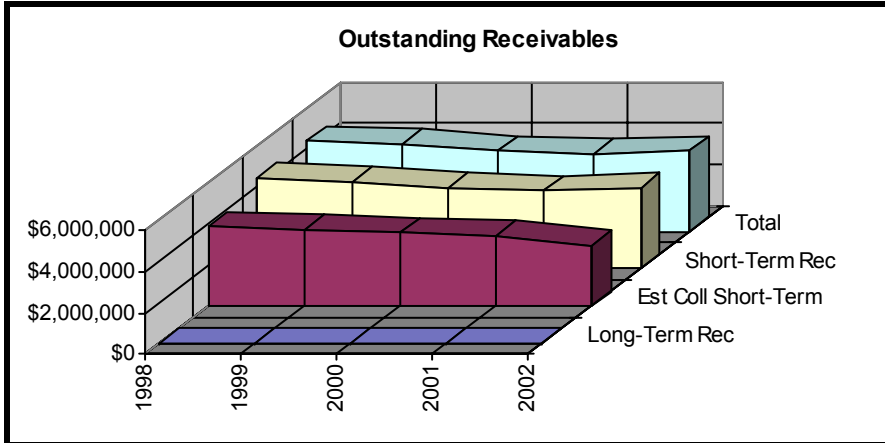
Summary of District Courts Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
0200100 JUD 1ST DISTRICT	1,695,194	1,075,687	166,587	909,100	1,009,411	929,204
0200200 JUD 2ND DISTRICT	8,299,080	6,899,068	1,068,424	5,830,644	5,472,848	4,747,189
0200300 JUD 3RD DISTRICT	20,680,980	13,248,704	2,051,762	11,196,942	9,921,843	8,855,600
0200400 JUD 4TH DISTRICT	11,134,998	12,623,524	1,954,942	10,668,582	10,312,198	8,734,566
0200500 JUD 5TH DISTRICT	2,105,292	1,844,790	285,694	1,559,096	1,533,466	1,393,982
0200600 JUD 6TH DISTRICT	945,745	1,159,496	179,564	979,932	983,190	785,710
0200700 JUD 7TH DISTRICT	683,948	568,719	88,075	480,644	249,514	218,304
0200800 JUD 8TH DISTRICT	692,010	1,088,662	168,595	920,067	924,377	809,971
Agency Totals:	46,237,247	38,508,650	5,963,643	32,545,007	30,406,847	26,474,526

Summary of Juvenile Courts Short Term Receivables

The Utah Judiciary is to provide the people an open, fair, efficient, and independent system for the advancement of justice under the law.



Comments:

Juvenile Courts only report outstanding receivables and their aging at the end of each quarter. Their system does not track receivables created and collected. A new system is being written that will provide full receivable reporting.

The Juvenile Courts continue to transfer receivables to the OSDC when the offender reaches his/her majority and has not paid the receivable in full. This continues to be a manual paper process but will be electronic with the new system.

Juvenile Court receivables increased by about \$141 K, a 4% increase. The increase is due to greater numbers of fines and fees levied in FY02. Of the outstanding receivables; 54% are past due, 46% are over 90 days past due. 47% of all receivables are owed to victims.

FY2002 Receivables

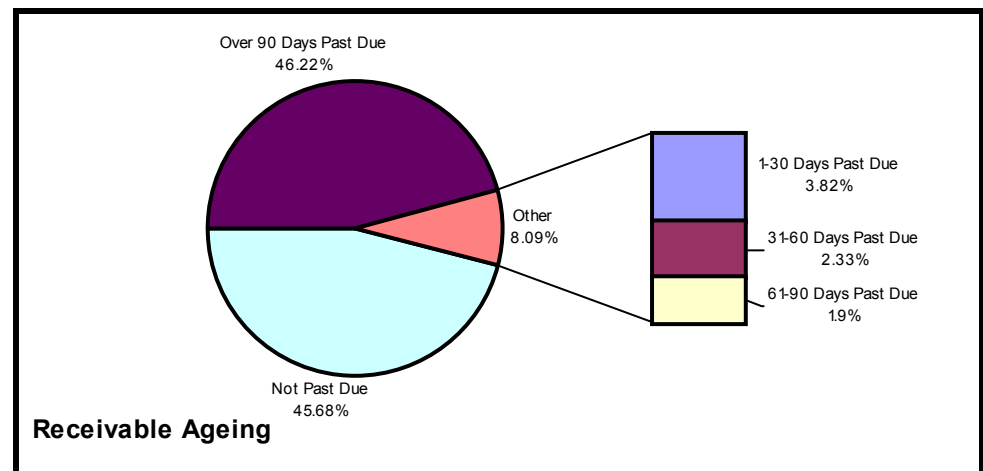
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0			\$148,647.29

The Allowance for Doubtful Accounts is reported at approximately 25%.

The Juvenile Courts have organized collection staff in the 2nd, 3rd, and 4th districts. The collection costs reported are for the three districts. The other districts collection activity is absorbed by other job functions at the district.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,049,714	\$0	\$1,049,714	\$0	\$0	\$1,834,205
Est. Collectible Short-Term Rec.	\$787,285	\$0	\$787,285	\$0	\$0	\$1,375,655



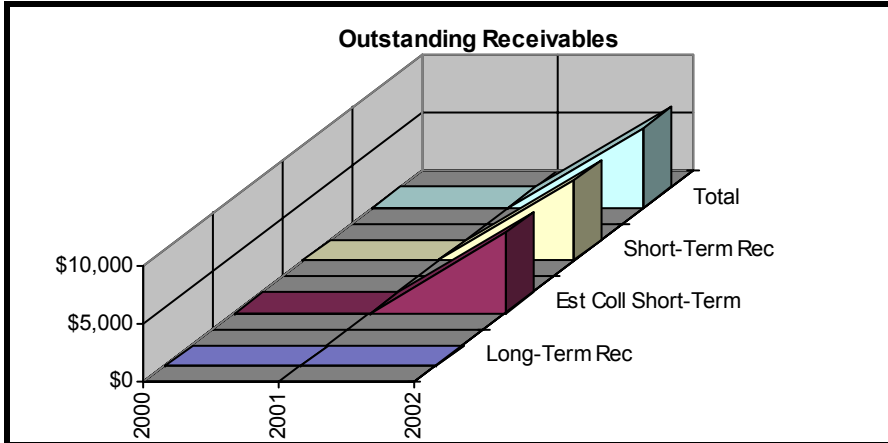
Summary of Juvenile Courts Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
0210000 JUVENILE COURTS	3,793,057	3,933,633	983,408	2,950,225	2,136,557	1,818,296
Agency Totals:	3,793,057	3,933,633	983,408	2,950,225	2,136,557	1,818,296

Summary of Capitol Preservation Board Short Term Receivables

The Capitol Preservation Board was created to oversee the day-to-day activities on Capitol Hill, its facilities and the grounds, the preservation, maintenance and restoration of the State Capitol Building for the benefit of the citizens of Utah

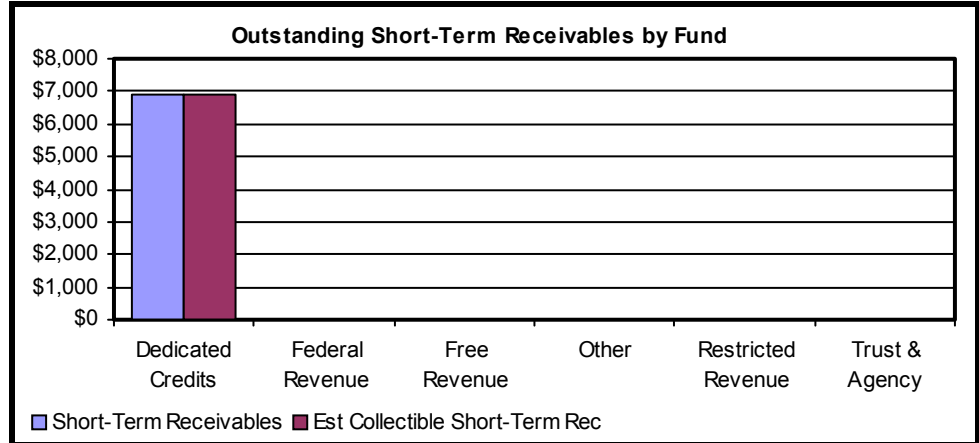


Comments:

The Capitol Preservation Board was created by the 48th legislature in 1998.

There has been no receivable balance at year-end for this entity in the past. Therefore, no historical information is available.

All receivables are current.



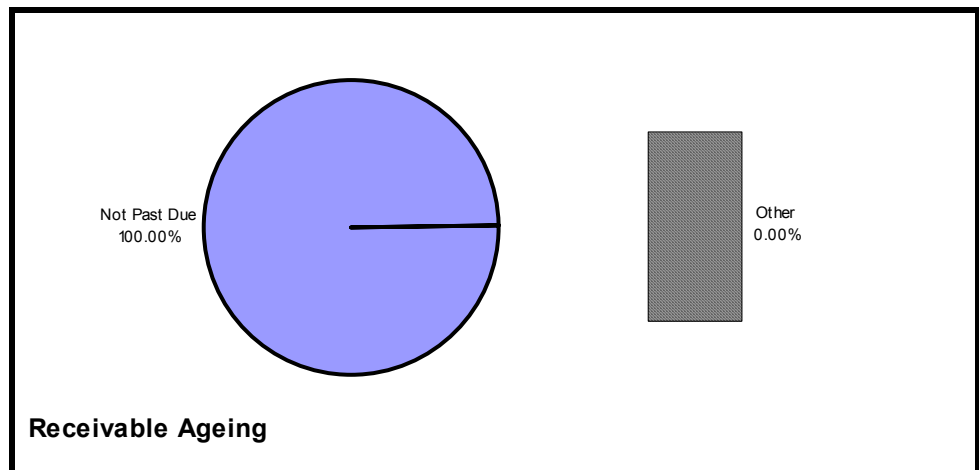
Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$6,885	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$6,885	\$0	\$0	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$6,885.14	\$0.00	\$0.00

No method of calculating an allowance has been determined. Therefore, no allowance is reported.



Summary of Capitol Preservation Board Short Term Receivables

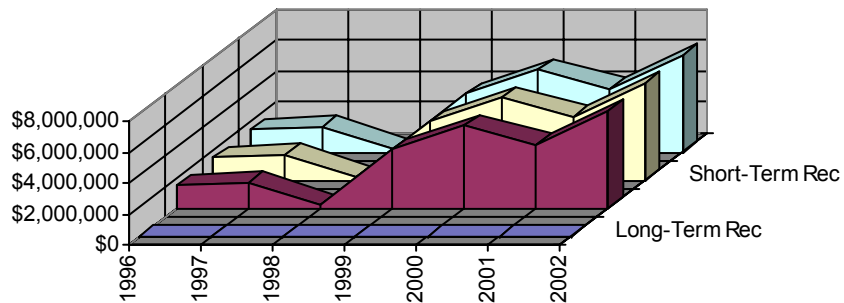
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
0302001 CPB CAPITOL PRESERVATI	0	6,885	0	6,885	0	0
Agency Totals:	0	6,885	0	6,885	0	0

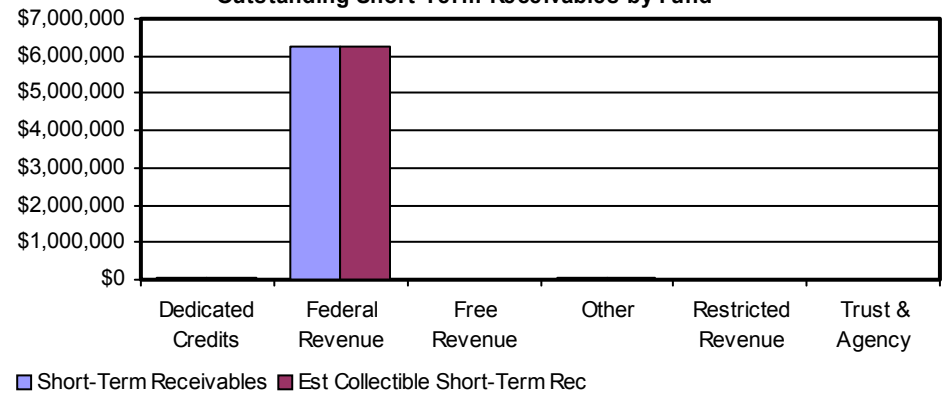
Summary of Governor's Office Short Term Receivables

The Governor's Office comprises Elected Officials, Office of Planning and Budget, Crime Victim Reparation and Commission on Criminal and Juvenile Justice.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

In FY02 receivables increased 54%, \$2.22 M; Collections increased 31%, \$5.52 M; Total past due decreased 42%, \$26 K; Over 90 days past due increased 5227%, \$23.6 K.

The increase in receivables is due to a timing difference between year-end billing and collections.

At the end of FY 2002, 98.6% of the outstanding receivables are due from the Federal Government and are not past due.

Short-Term Receivables by Fund Detail - 2002 JUN 30

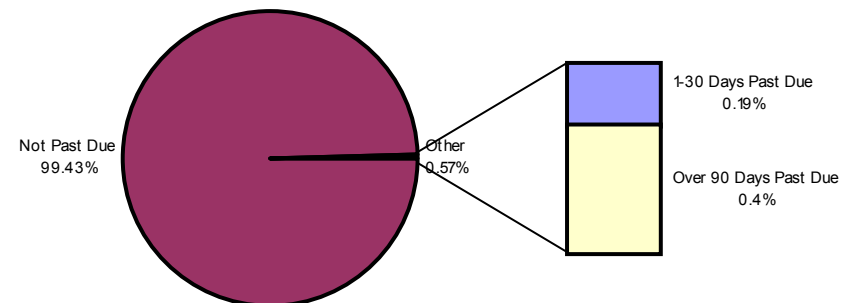
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$35,871	\$6,258,610	\$20	\$54,728	\$0	\$0
Est. Collectible Short-Term Rec.	\$35,871	\$6,258,610	\$20	\$54,728	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
86	\$25,504,747.71	\$23,279,703.37	\$0.00

There is no allowance for bad debts recorded.

The Governor's Office exceeds all State performance goals established to monitor Accounts Receivable



Receivable Ageing

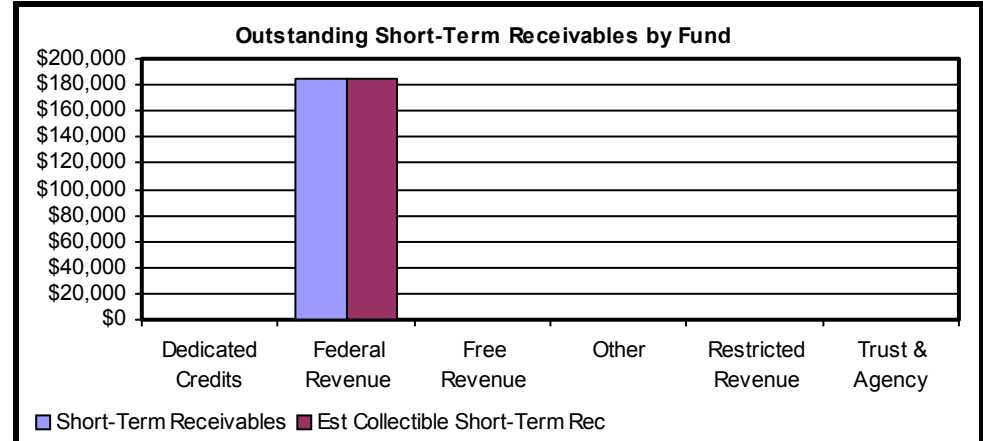
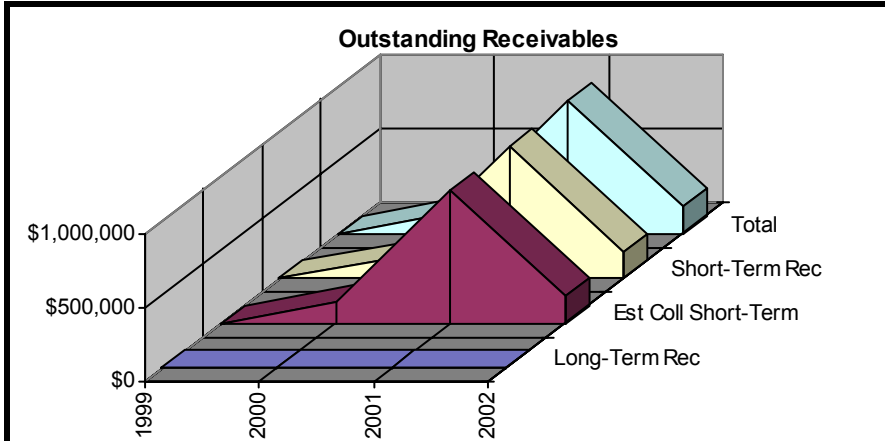
Summary of Governor's Office Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
0600600 GOV OFFICE	60,455	22,102	0	22,102	21,516	21,720
0600610 GOV TASK FORCES	78	113	0	113	113	113
0600650 GOV GOVERNOR CCJJ	3,919,295	4,324,383	0	4,324,383	0	0
0600651 GOV GOVERNOR CCJJ COMM	0	1,875,271	0	1,875,271	0	0
0606000 GOV OFFICE PLANNING &	145,584	127,361	0	127,361	14,515	2,243
Agency Totals:	4,125,412	6,349,229	0	6,349,229	36,144	24,076

Summary of Attorney General Short Term Receivables

The Attorney General's Office protects the legal rights of the people of Utah and provides the highest quality legal services to their government.



Comments:

Receivables created and collected by the Attorney General's Office are for legal services provided for State agencies and quasi governmental agencies.

Receivables decreased 79% in FY02 \$714 K. The decrease is due to collection of receivables that were billed at the end of FY01, but were not collected timely in FY01.

All receivables are current.

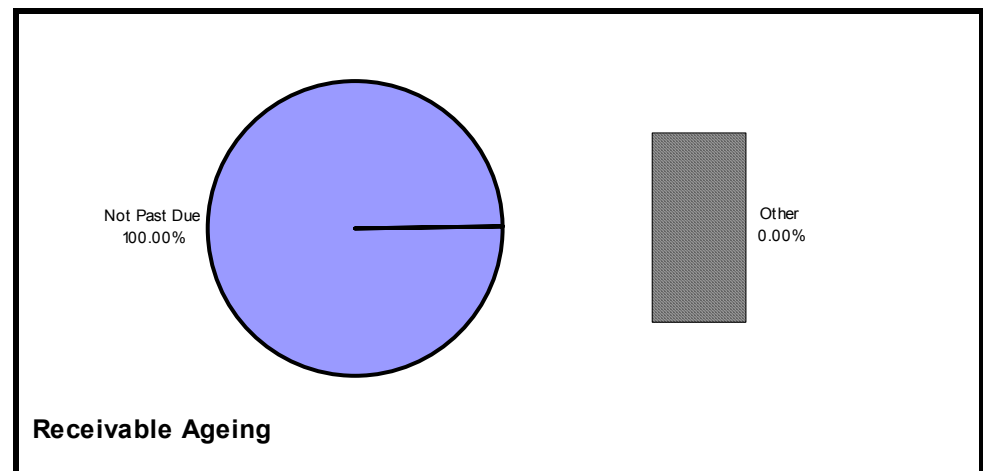
Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$185,268	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$185,268	\$0	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$721,566.00	\$1,435,269.00	\$0.00

The Attorney General Office continues to do a good job managing their receivables. The office exceeds all of the State's receivable performance goals. This is an improvement over FY01 when the office only met 4 of the 6 performance goals.



Summary of Attorney General Short Term Receivables

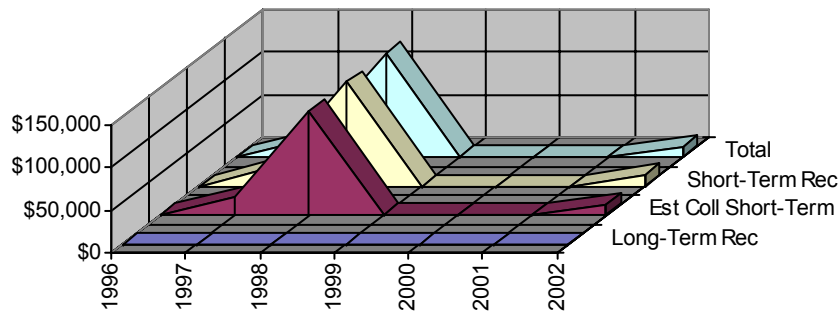
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
0800810 AG MAIN	785,945	185,268	0	185,268	0	0
0800823 AG CHILDRENS' JUSTICE	113,026	0	0	0	0	0
Agency Totals:	898,971	185,268	0	185,268	0	0

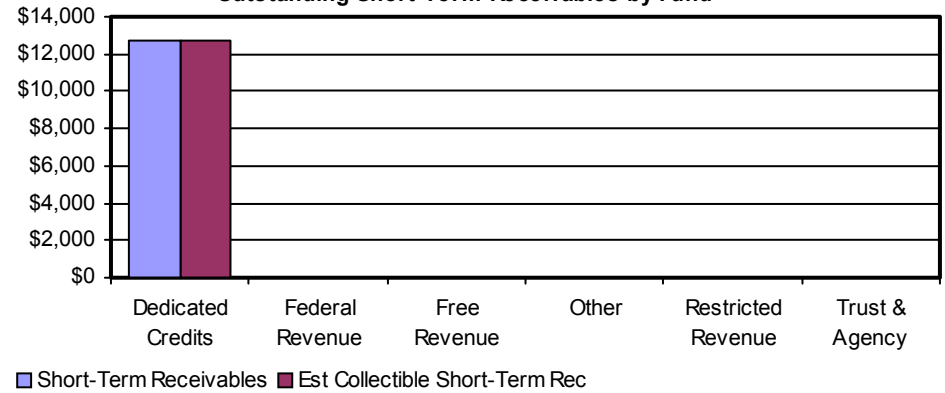
Summary of State Auditor Short Term Receivables

The State Auditor is responsible to examine the accounts of the State to ensure they are handled according to correct Government Accounting Principles.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The office of the State Auditor continues to do an outstanding job in managing and collecting their receivables. The office exceeds all receivables performance measures in FY02.

The receivables generated and collected by the State Auditor's office are for contract work performed for quasi-state agencies.

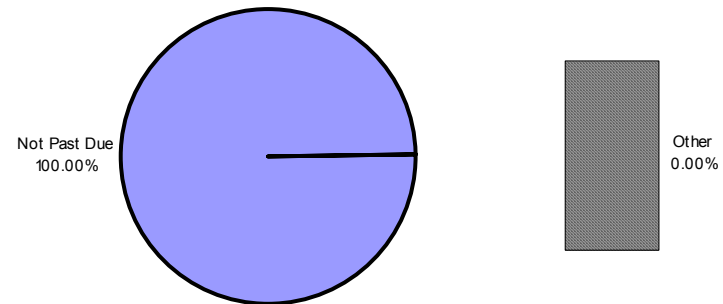
Receivables increased from \$0 at FY01 year-end to \$12,750 at FY02 year-end. The amount due is considered not past due.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$12,750	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$12,750	\$0	\$0	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$242,882.50	\$230,082.50	\$0.00



Receivable Ageing

Summary of State Auditor Short Term Receivables

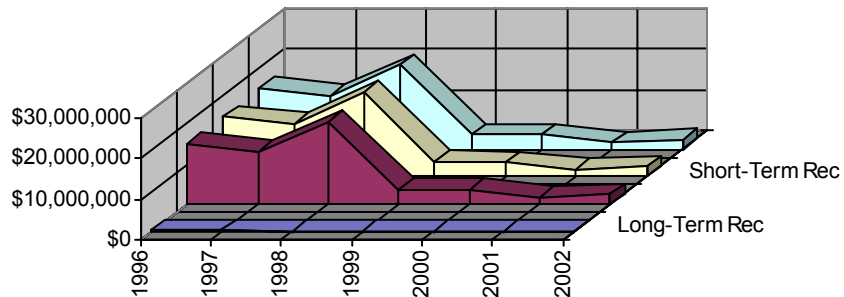
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
0902000 SAO AUDITING DIVISION	0	12,750	0	12,750	0	0
Agency Totals:	0	12,750	0	12,750	0	0

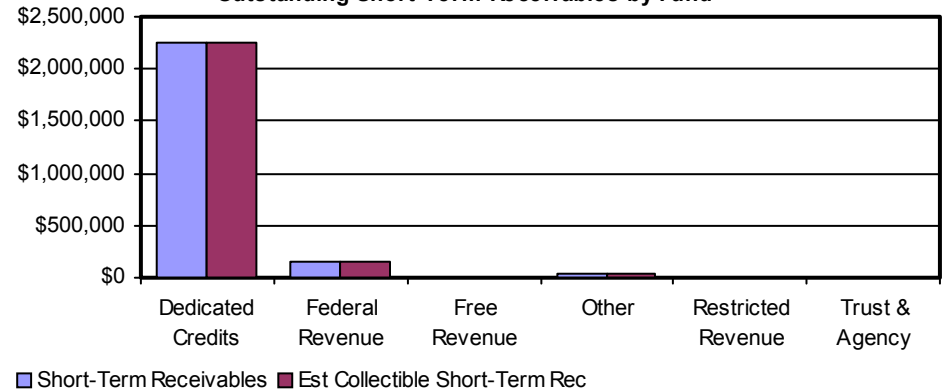
Summary of Dept of Administrative Services Short Term Receivables

Administrative Services provides specialized agency support services, and protects the public interest by insuring the integrity of the fiscal accounting procedures and policies that govern agency operations.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Administrative Services (DAS) met 1 of the State's performance goals. During FY02 receivables increased 40%, \$709 K. Total past due receivables increased 43%, \$466 K. Receivables over 90 days past due increased 43%, \$332 K.

All divisions within DAS report their receivables as collectible. However, the OSDC recommends that an allowance for doubtful accounts be established for Fleet Operations and Information Technology Services. The two departments make up 98.5% of the over 90 days past due balance. 92% of the outstanding receivables are from various internal service funds for goods or services provided to universities, local, and quasi-governmental agencies. Because of billing and payment processes, payments are not received timely.

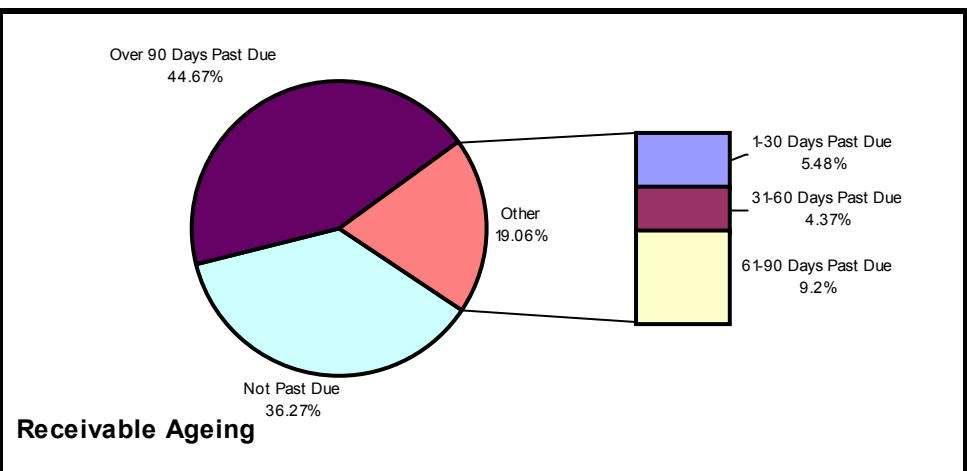
FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
5326	\$6,761,772.39	\$5,201,138.31	\$0.00

Receivables are collected by division staff except for Fleet Operations and Risk Management. These two divisions outsource their older delinquent accounts through the OSDC. Timely billing, resolution of billing discrepancies, providing customer requested billing information and timely referral of delinquent accounts to OSDC will improve department receivable performance goals.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$2,258,037	\$150,000	\$0	\$45,810	\$0	\$0
Est. Collectible Short-Term Rec.	\$2,258,037	\$150,000	\$0	\$45,810	\$0	\$0



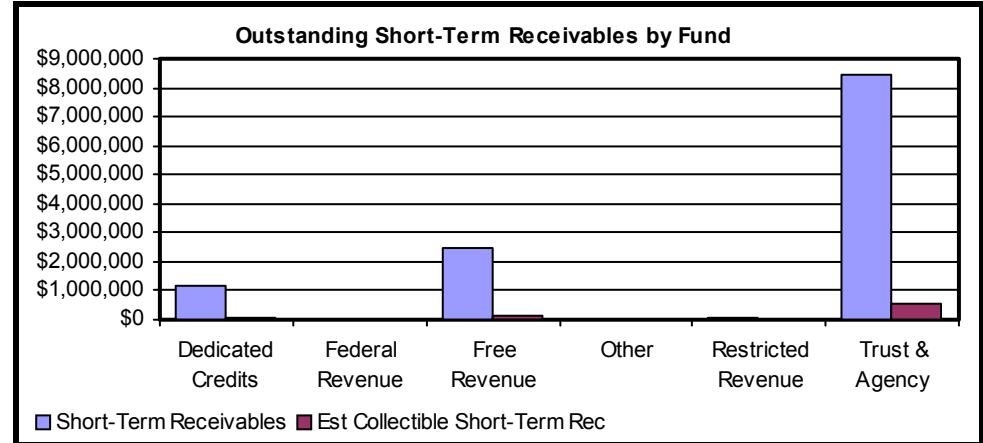
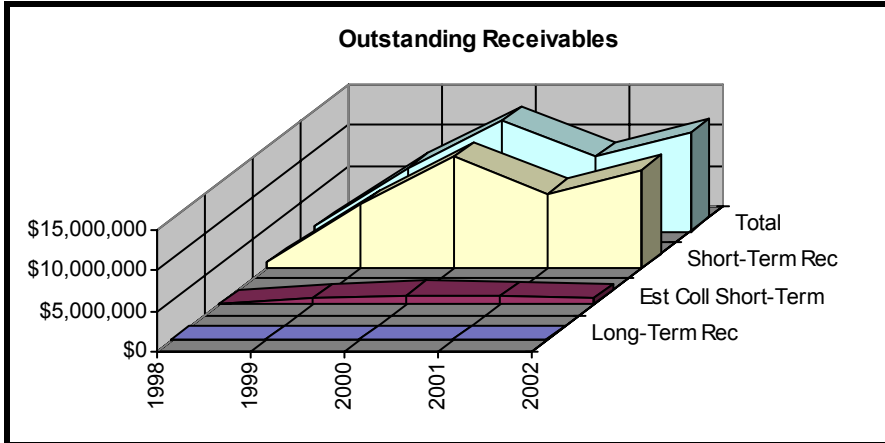
Summary of Dept of Administrative Services Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
1000100 DAS ARCHIVES	525	1,512	0	1,512	1,294	728
1001101 DAS GS - GENERAL SERVI	137,304	142,918	0	142,918	34,548	3,190
1001140 DAS FO - FLEET OPERATI	869,253	1,439,211	0	1,439,211	1,093,508	850,116
1001300 DAS FCM FACILITIES MAI	12,041	11,707	0	11,707	388	0
1002000 DAS ITS INFO TECH SERV	707,712	833,537	0	833,537	414,733	228,991
1005000 DAS STATE DEBT COLLECT	17,937	24,962	0	24,962	19,433	13,116
Agency Totals:	1,744,773	2,453,847	0	2,453,847	1,563,904	1,096,141

Summary of Office of State Debt Collection Short Term Receivables

The mission of the Office of State Debt Collection is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.



Comments:

OSDC receivables are created when Courts, Corrections and Board of Pardons transfer delinquent accounts 90 days to several years old to OSDC. Since all accounts are past due when received, the performance measures developed for state agencies are not meaningful for OSDC.

During FY02 \$16.95 M in receivables was transferred to OSDC. \$10.42 M was added to the Office's current inventory and the balance was placed in the written-off inventory. There is a \$3 M increase in the receivable balance in FY02, a partial explanation for the increase is:

- 1) OSDC calculated receivables using a different method than in previous years;
- 2) The Board of Pardons transferred a greater case load to OSDC than in previous reporting periods.

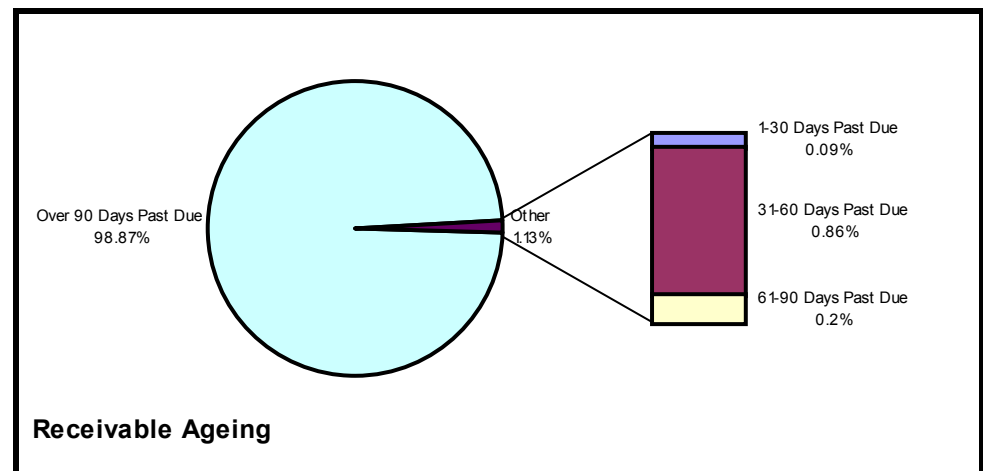
FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
19762	\$10,421,799.00	\$920,068.00	\$100,600.00

The cost of collection shown above consists of the contingency fees paid to third parties associated with the receivables placed by OSDC and collected by third party vendors that are not in the "write-off" category. Approximately \$144 K in additional contingency was paid for collections of accounts in the "write-off" and other agency reported receivables.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,176,601	\$0	\$2,468,914	\$0	\$80,509	\$8,420,545
Est. Collectible Short-Term Rec.	\$79,421	\$0	\$166,652	\$0	\$5,434	\$568,387



Summary of Office of State Debt Collection Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
1005000 DAS STATE DEBT COLLECT	9,189,476	12,146,569	11,326,675	819,894	12,146,569	12,009,719
Agency Totals:	9,189,476	12,146,569	11,326,675	819,894	12,146,569	12,009,719

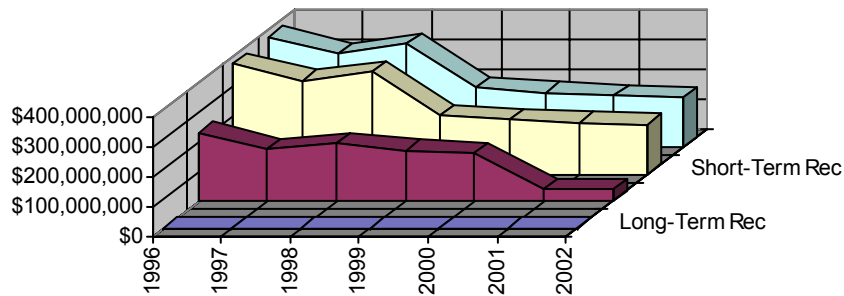
The total amount collected including the amounts on the previous page is \$2.24 M.

The OSDC also has personnel costs associated with 4 FTE's. These costs are not included in the cost of collection on the previous page. The OSDC staff perform many tasks in management and coordination of other State programs not directly related to collections. All costs are covered from the fees added to the debt and collected by the third party vendors.

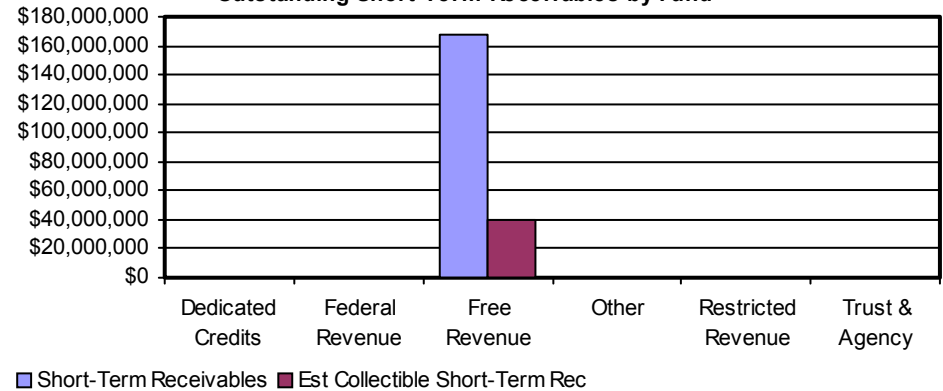
Summary of Tax Commission Short Term Receivables

The Tax Commission administers and supervises the tax laws of the state.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Tax Commission has met one performance measure goal for FY02 - Avg. Collections as a % Of Billings is 120.4% (goal 90%). Receivables collected decreased 30%, 44.27 M. Receivables generated also decreased 34%, \$43.72 M. Over 90 Days Past Due decreased 3% in FY02, \$4.53 M. Total Past Due also decreased 3% in FY02, \$5.64 M. Short Term Receivables decreased 4% in FY02, \$7.19 M.

Of the \$167 M total receivables, the Tax Commission outsourced \$44.5 M to third party collection vendors. \$1.3 M was collected by the third party vendors in FY02.

The Federal Offset Program used by the tax commission increased collections by \$1.1 M. The remainder of the decrease in Short Term Receivables is attributable to the Divisions improved efforts to manage, collect and resolve past due accounts.

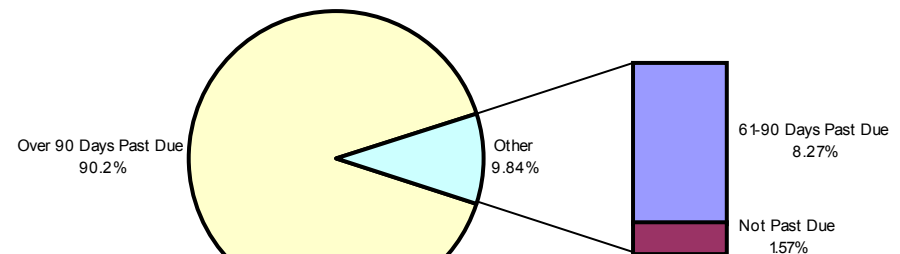
Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$180,748	\$167,969,556	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$180,748	\$40,312,694	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
115044	\$84,595,753.61	\$101,855,564.64	\$6,154,354.00

The cost of collection per dollar collected in FY02 is \$.060. This is a significant decrease from the \$.102 per dollar reported in FY01. The decrease is due to a change in reporting costs, rather than business practice changes.



Receivable Ageing

Summary of Tax Commission Short Term Receivables

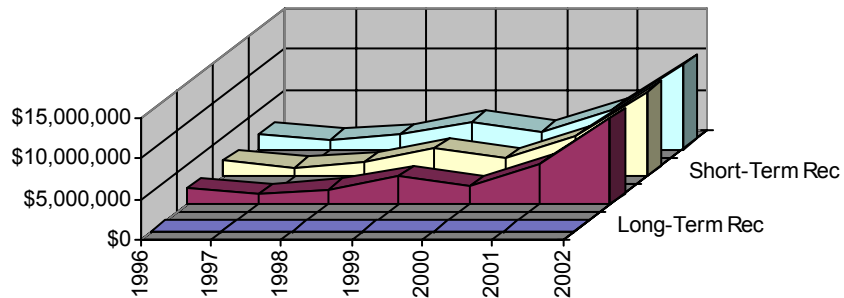
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
1200000 TAX STATE TAX COMMISSI	175,166,097	167,969,556	127,656,862	40,312,694	165,518,421	151,612,674
1200001 TAX ADMINISTRATION	170,417	180,748	0	180,748	0	0
Agency Totals:	175,336,514	168,150,304	127,656,862	40,493,442	165,518,421	151,612,674

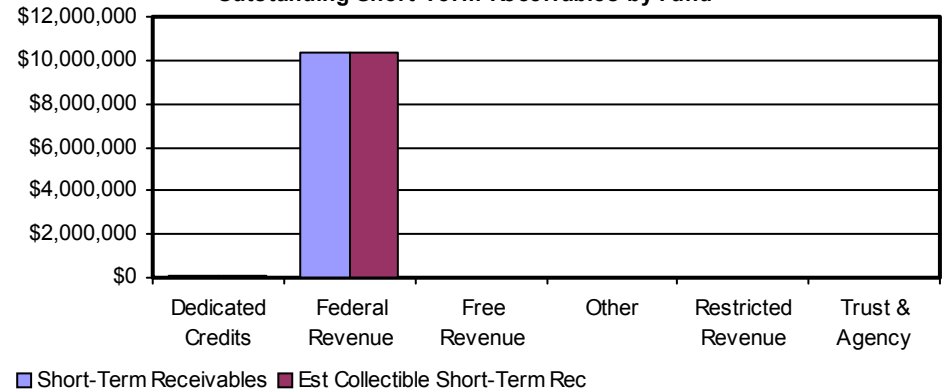
Summary of Department of Public Safety Short Term Receivables

Public Safety provides services that promote the safety of state residents through their Peace Officer Standards and Training, Highway Patrol, Drivers License, Comprehensive Emergency Management, Investigative Services and Law Enforcement.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

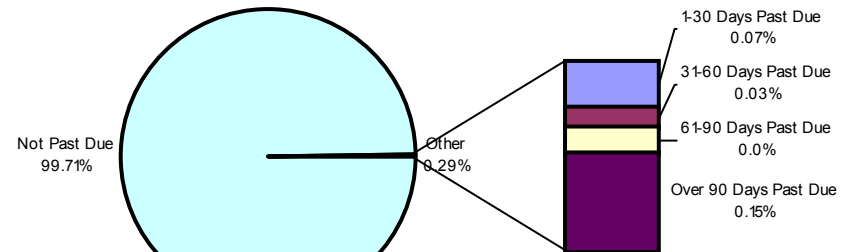
Public Safety continues to do a good job managing their receivables. They exceed all of the States receivable performance goals in FY02 with the exception of Average Collections as a % of Billings and Over 90 Days past-due as a % of Total Past due. Only .29% of the Agency's receivables are past due. Receivables increased over FY01 by \$5.56 M. \$5.50 M of this increase was for the Adm Commissioner's office one time Federal Olympic Grant for Security.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$73,925	\$10,373,258	\$42,805	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$73,925	\$10,373,258	\$42,805	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
264	\$46,449,578.20	\$40,860,761.32	\$0.00



Receivable Ageing

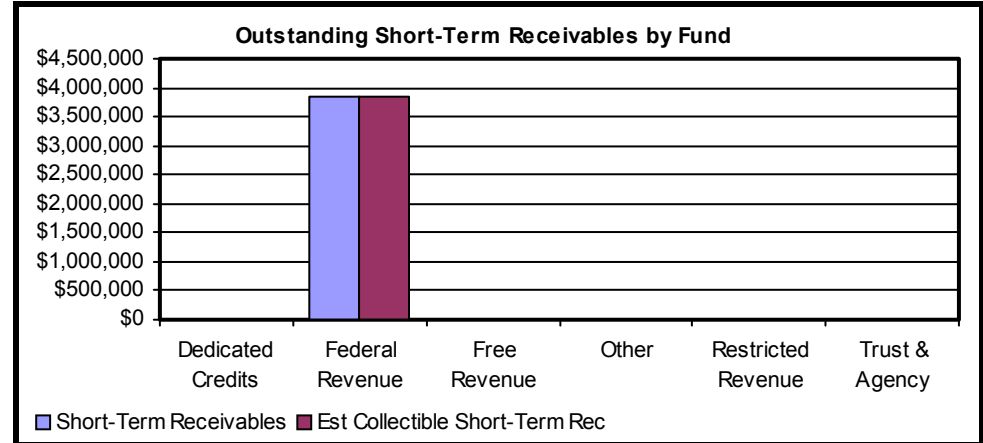
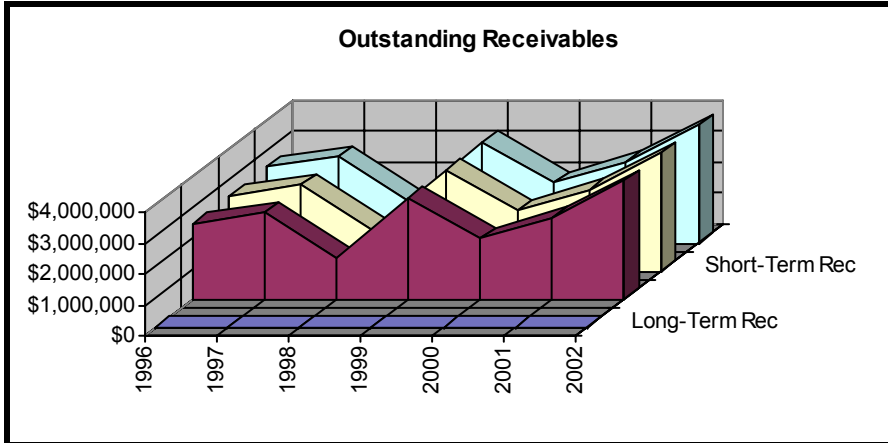
Summary of Department of Public Safety Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
1801100 DPS ADM COMMISSIONER'S	1,071,584	6,568,682	0	6,568,682	0	0
1801200 DPS COMPREHNSVE EMERGE	2,039,840	1,867,327	0	1,867,327	0	0
1801400 DPS PST PEACE OFCR STD	185,286	519,213	0	519,213	0	0
1801500 DPS CIT CRIM INVEST &	191,825	227,343	0	227,343	6,432	1,727
1801521 DPS CIT B.C.I.	78,593	40,985	0	40,985	0	0
1801800 DPS UHP UTAH HIGHWAY P	1,359,015	1,264,126	0	1,264,126	22,494	12,161
1801820 DPS UHP RICHFIELD - SE	2,050	1,750	0	1,750	1,750	1,600
1802100 DPS FM FIRE MARSHAL	30	490	0	490	110	110
0017810 FRE FEES OF STATE OFFI	25	70	0	70	70	35
Agency Totals:	4,928,248	10,489,987	0	10,489,987	30,856	15,633

Summary of Utah National Guard Short Term Receivables

National Guard provides personnel and equipment in the event of a state emergency and augments the regular Armed Forces of the United States.



Comments:

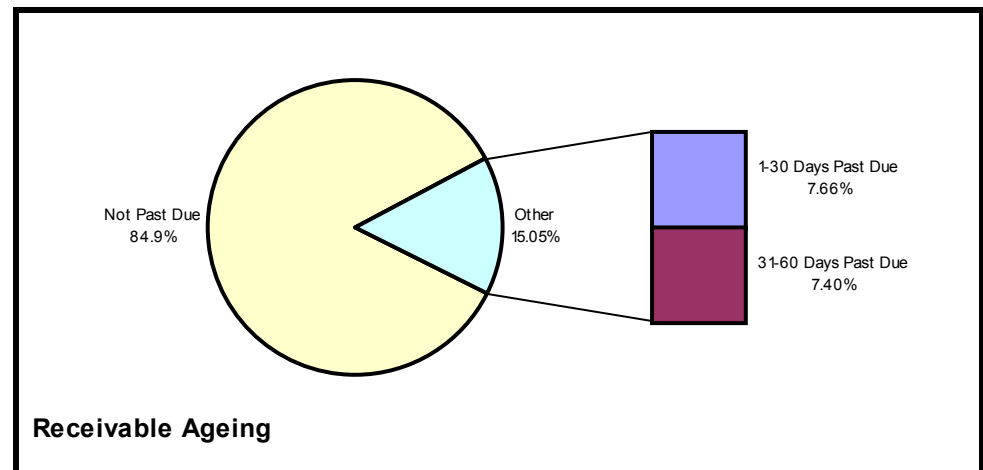
The Utah National Guard Exceeds the State's receivable performance goals in all categories. Their receivables consist of money from Federal Grants. All receivables are collectible. Past due amounts are caused by timing differences caused by the year end processing of the receivable and collection.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$3,834,325	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$3,834,325	\$0	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
89	\$17,111,405.47	\$15,909,026.86	\$0.00



Summary of Utah National Guard Short Term Receivables

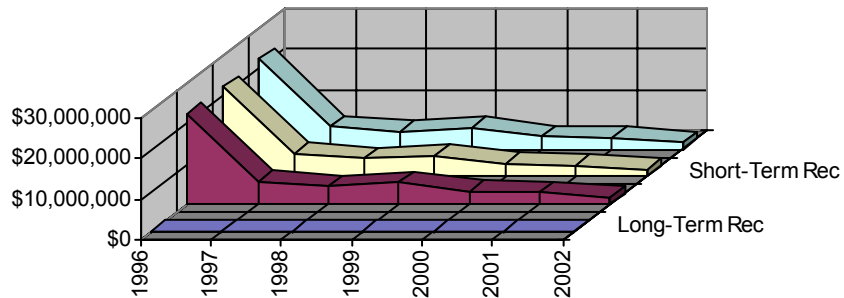
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
1901910 UNG HEADQUARTERS DRAPR	1,766,019	2,955,906	0	2,955,906	577,188	0
1901920 UNG AIR GUARD BASE	538,788	568,830	0	568,830	0	0
1901930 UNG CAMP WILLIAMS	327,141	309,589	0	309,589	0	0
Agency Totals:	2,631,947	3,834,325	0	3,834,325	577,188	0

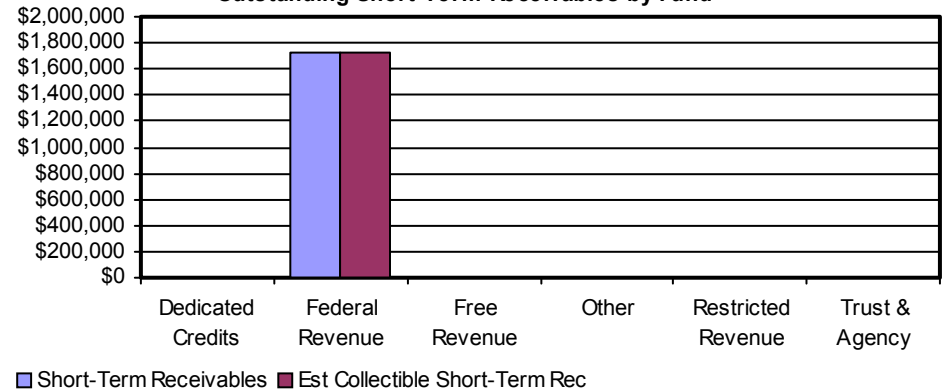
Summary of Department of Human Services Short Term Receivables

Human Services helps individuals, families, and communities prevent and resolve social and emotional problems.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Human Services (HS) did not meet the performance measure for Write-Off as a % of Total Past-Due, or Over 90 Days Past-Due as a % of Total, or Past Due as a % of Gross

This report represents all divisions of the department with the exception of the Office of Recovery Services (ORS). ORS is the primary collection entity of the department and their receivable activity is shown separately.

The Department of Mental Health (DMH) receivables decreased in FY02 by \$1.09 M. The decrease is due to a change in reporting method rather than collections. DMH has begun using a new Medicare intermediary. It is slower to respond to denied claims. This results in extended overdue receivables. Medicaid claims are still being received on a timely basis. Before FY02 the source of all receivables was

FY2002 Receivables

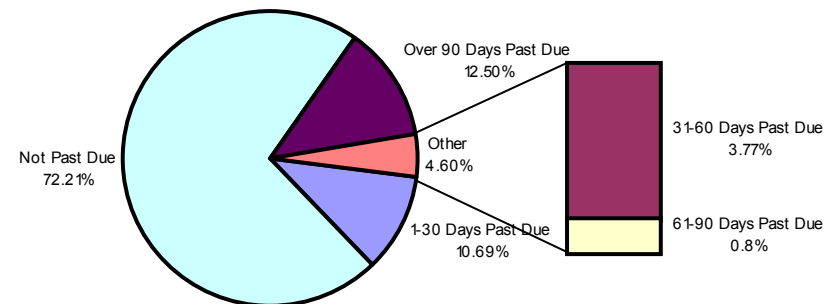
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
128	\$105,978,796.73	\$106,887,134.73	\$318,912.00

the Federal Government. With the advent of DMH Adult Recovery Treatment Center, DMH has receivables for Community Mental Health Centers. Since these contracts require pursuing Medicare or private insurance coverage, the aging of A/R is extended.

The cost of collection reported above is from the State Hospital that manages both Federal Grants and insurance from private sector providers.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$80	\$1,727,430	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$80	\$1,727,430	\$0	\$0	\$0	\$0



Receivable Ageing

Summary of Department of Human Services Short Term Receivables

For the 2002 Fiscal Year

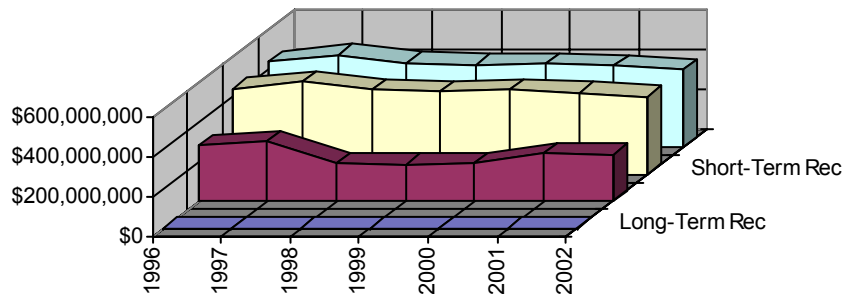
	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
2000400 DHS FEDERAL DEPOSITORY	0	0	0	0	0	0
2001000 DHS EDO EXECUTIVE DIR	0	0	0	0	0	0
2002000 DHS DMH MENTAL HEALTH	2,804,777	1,727,430	0	1,727,430	479,957	215,922
2002500 DHS DIV OF SUBSTANCE A	0	0	0	0	0	0
2004700 DHS DSPD UT ST DEV CEN	7,204	0	0	0	0	0
2006000 DHS DIV OF CHILD & FAM	80	80	0	80	80	80
2007000 DHS DAAS DIV AGING & A	0	0	0	0	0	0
Agency Totals:	2,812,061	1,727,510	0	1,727,510	480,037	216,002

Summary of Human Services - ORS Short Term Receivables

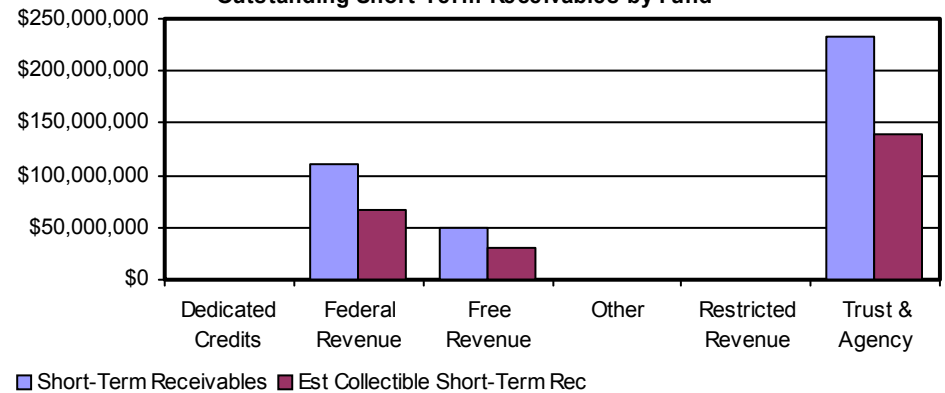
The Department of Human Services helps individuals, families, and communities prevent and resolve social and emotional problems.

Its services help preserve families and promote individual self-worth and self sufficiency.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The State performance measures are not relevant for measuring progress made by ORS in managing their receivables. During FY02, receivables generated decreased and receivables collected decreased. This is a result of ORS caseload management and collection efforts.

ORS has been using the New Hire Registry as required under "Welfare Reform" to help reduce receivables and has found it to be very beneficial.

ORS has stopped outsourcing accounts to the private sector collectors - see back page.

While the accounts that were outsourced in the past were generally old and recovery was not significant, OSDC recommends that ORS consider working with collection vendors to further increase their collections.

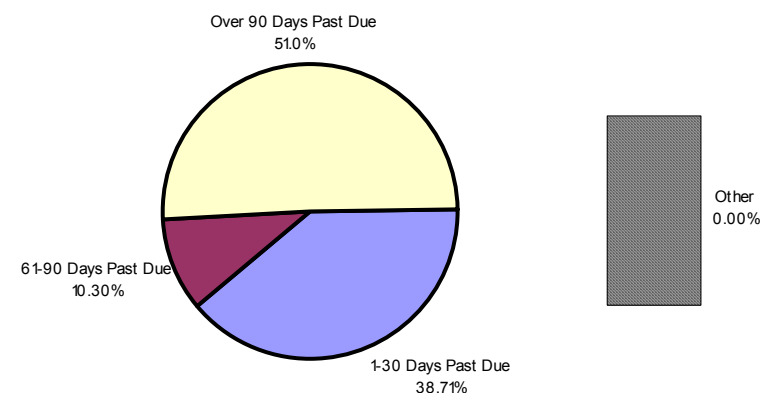
Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$111,537,794	\$49,271,543	\$0	\$0	\$232,366,787
Est. Collectible Short-Term Rec.	\$0	\$67,077,757	\$29,631,432	\$0	\$0	\$139,743,152

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
66533	\$129,233,197.00	\$67,925,456.00	\$42,808,954.00

The cost of collection reported above includes all costs to operate their division.



Receivable Ageing

Summary of Human Services - ORS Short Term Receivables

For the 2002 Fiscal Year

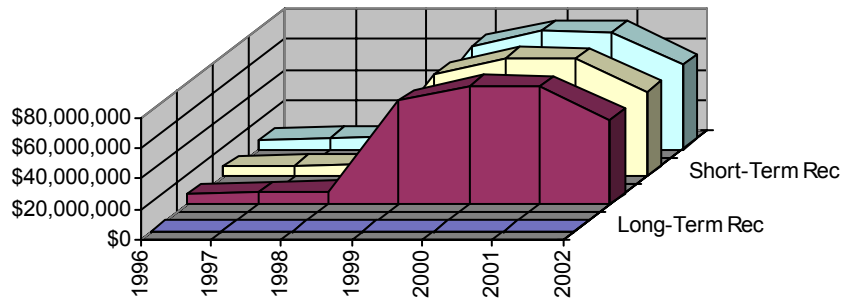
	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
2005000 DHS ORS	413,771,083	393,176,124	156,723,783	236,452,341	393,176,124	200,486,604
Agency Totals:	413,771,083	393,176,124	156,723,783	236,452,341	393,176,124	200,486,604

ORS has stated that third party vendors have fewer collection tools than the State does. Referrals did not appear to be actively worked by the vendors. ORS received very little collection based on the effort of the vendors. ORS was still significantly involved in case management in the cases referred to the vendors due to constituent complaints and the need to pull cases back because ORS found employment and initiated income withholding for collection without the assistance of the vendor. Finally after leaving more than \$20 M in receivables with the vendor for a couple of years with little return, ORS chose to recall and close many of the cases which by then met federal closure criteria.

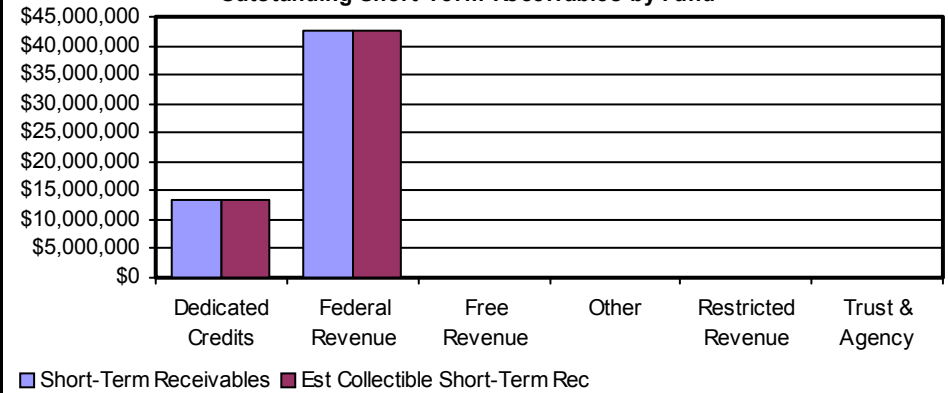
Summary of Department of Health Short Term Receivables

The Department of Health promotes healthy lifestyles and works to assure access to affordable and quality health care.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Health continues to do an outstanding job in managing and collecting their receivables. They exceed the State's receivable performance measures in all categories. Receivables outstanding at the end of FY02 are reported as collectible. Receivables result from federal grants, licenses, permits, and fees issued by the department or agreements with county governments to perform health related services.

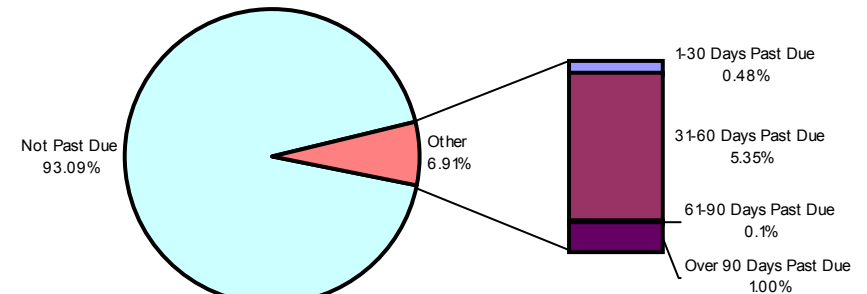
Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$13,358,289	\$42,506,405	\$2,726	\$4,656	\$0	\$0
Est. Collectible Short-Term Rec.	\$13,358,289	\$42,506,405	\$2,726	\$4,656	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
7877	\$833,793,515.35	\$854,199,651.43	\$146,428.00

Collection of Health Department receivables is performed by in-house staff for the first 60 to 90 days. Older accounts are outsourced to the OSDC. The cost of collection above are those identified in the Health Clinics of Utah and the Family Dental Plan.



Receivable Ageing

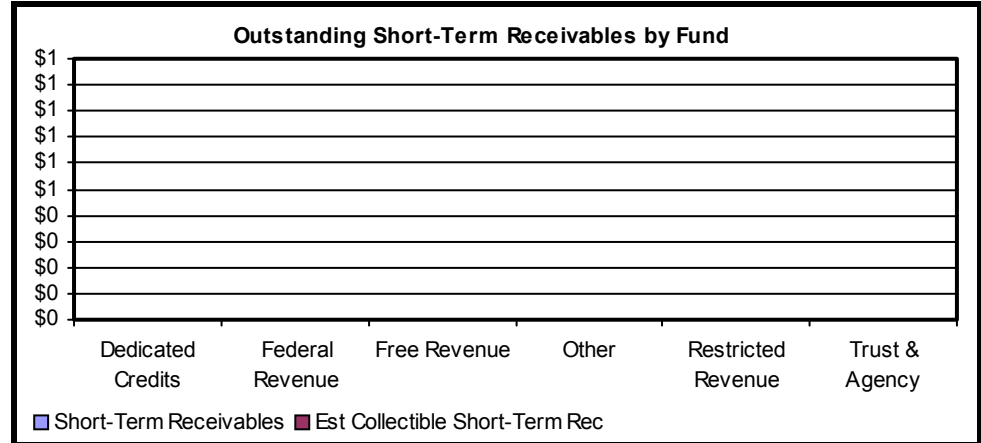
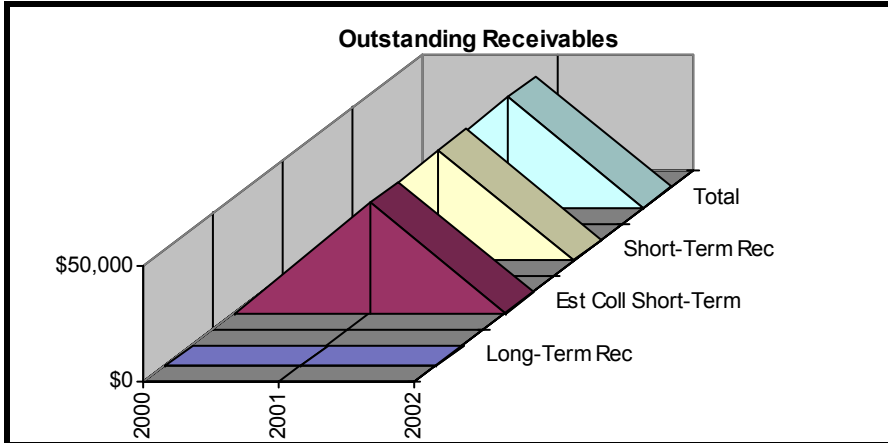
Summary of Department of Health Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
2701000 DOH EXEC DIRECTOR OPER	28,414	863,222	0	863,222	21,866	17,405
2702000 DOH DIV HEALTH SYSTEM	305,128	551,535	0	551,535	14,893	6,217
0012710 FRE DOH LIC & CERT	0	2,726	0	2,726	496	52
2703000 DOH EPI & LAB SERVICES	1,370,401	1,272,332	0	1,272,332	65,654	8,616
2704000 DOH DIV COMM FAMILY HL	5,490,229	4,192,559	0	4,192,559	466,685	321,162
2705000 DOH DIV HEALTH CARE FI	13,153,289	15,953,511	0	15,953,511	120,070	14,764
2706000 DOH MEDICAL ASSISTANCE	56,692,646	32,664,047	0	32,664,047	3,045,014	177,329
2706600 DOH UMAP	108,361	119,193	0	119,193	33,299	2,188
2706620 DOH FAMILY DENTAL ROLL	287,850	252,951	0	252,951	91,242	9,513
Agency Totals:	77,436,317	55,872,075	0	55,872,075	3,859,219	557,246

Summary of Medical Education Council Short Term Receivables

The Medical Education Council is established to maximize Utah's clinical training programs, help ensure an adequate clinical workforce through 2020, and obtain an equitable fund process for Graduate Medical Education through the center for Medicare and Medicaid Services.



Comments:

The Medical Education Council began reporting receivables in FY01. At the end of FY01 the receivable balance was \$47,464. During FY02 \$51,948 in receivables was generated and \$99,412 was collected. Thus leaving a \$0 balance at the end of FY02.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$51,948.96	\$99,413.33	\$0.00

Receivable Ageing

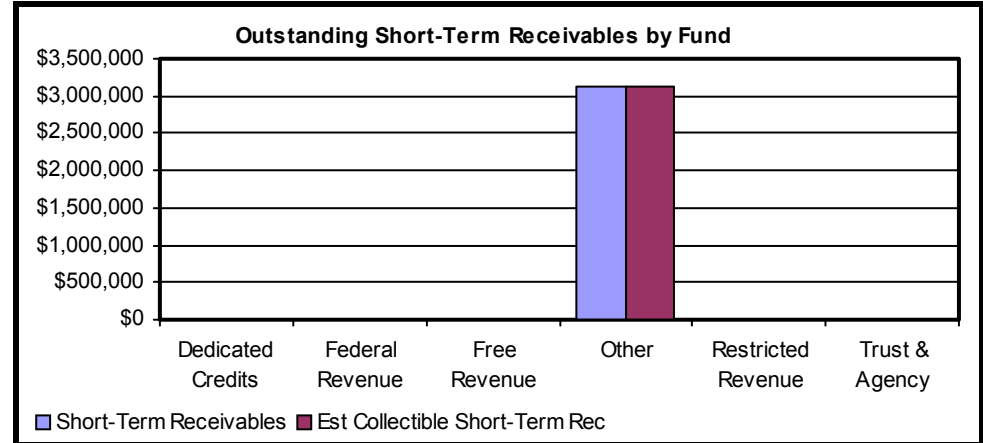
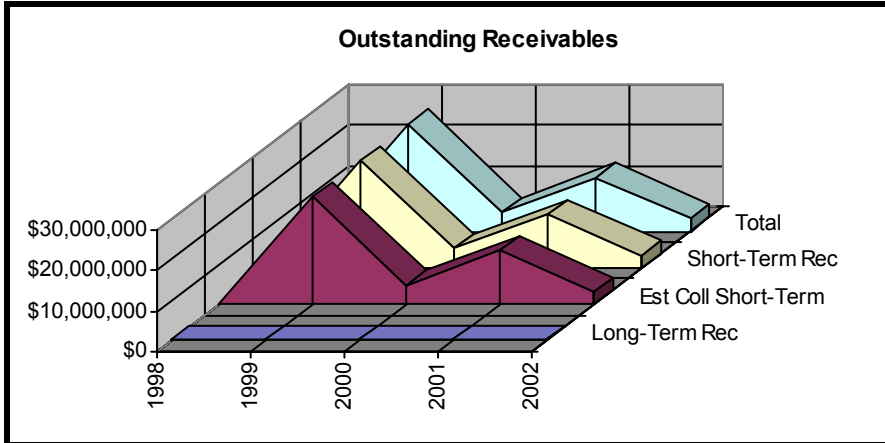
Summary of Medical Education Council Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
2908000 HEC MEDICAL EDUCATION	47,464	0	0	0	0	0
Agency Totals:	47,464	0	0	0	0	0

Summary of Building Board Construction Short Term Receivables

The Building Board was established to assure that the citizens of Utah receive full value in the design, construction, and management of state facilities.



Comments:

The Building Board Construction Agency has met all of the receivables performance measures for FY02 except "Over 90 Days Past-Due as a % of Total". The Building Board Agency receivables represent work done for universities throughout the State, Capitol Hill improvements, and residual work associated with the 2002 Winter Olympics.

100% of the receivables are reported as collectable.

Receivables collected increased in FY02 by \$29.57 M, 119%.

Receivables generated increased by \$6.07 M, 16%.

Year-end receivables decreased in FY02 by \$10.13 M, 76.4%.

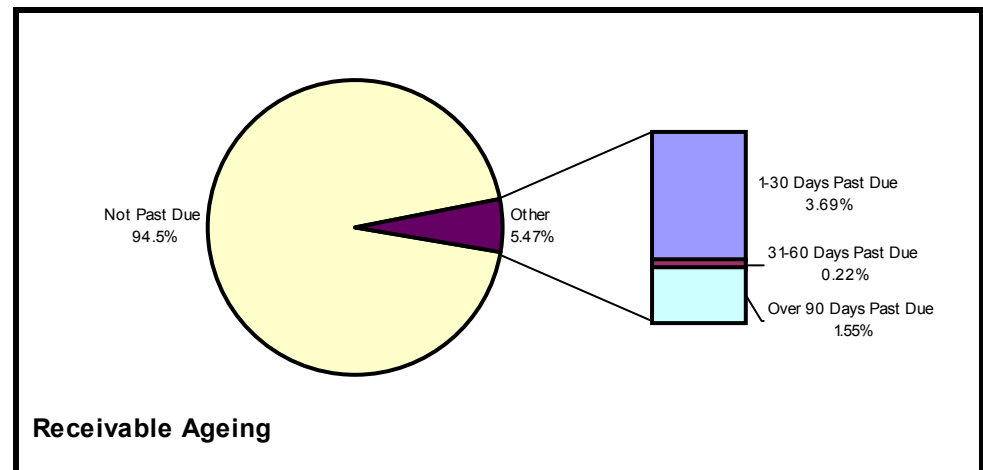
The amount past due has increased in FY02 by \$171 K.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$3,130,173	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$3,130,173	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
32	\$44,591,008.67	\$54,518,093.46	\$0.00



Summary of Building Board Construction Short Term Receivables

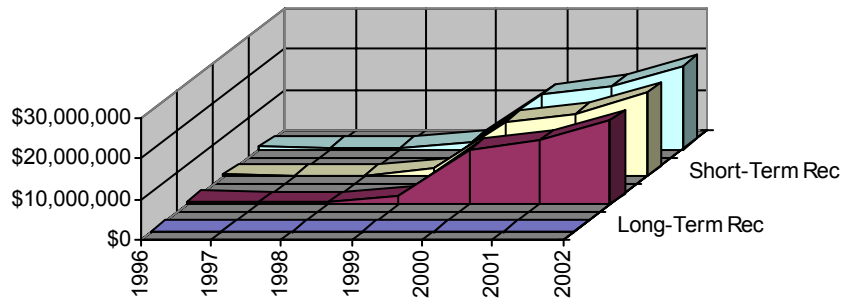
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
3003300 FCM CAPITOL HILL IMPRO	13,242,108	3,073,436	0	3,073,436	160,416	48,670
3003400 FCM U OF U FUNDED PROJ	0	45,963	0	45,963	0	0
3003602 FCM WINTER OLYMPICS BI	6,688	10,774	0	10,774	10,774	0
3003603 FCM WINTER OLYMPICS SK	10,403	0	0	0	0	0
Agency Totals:	13,259,200	3,130,173	0	3,130,173	171,191	48,670

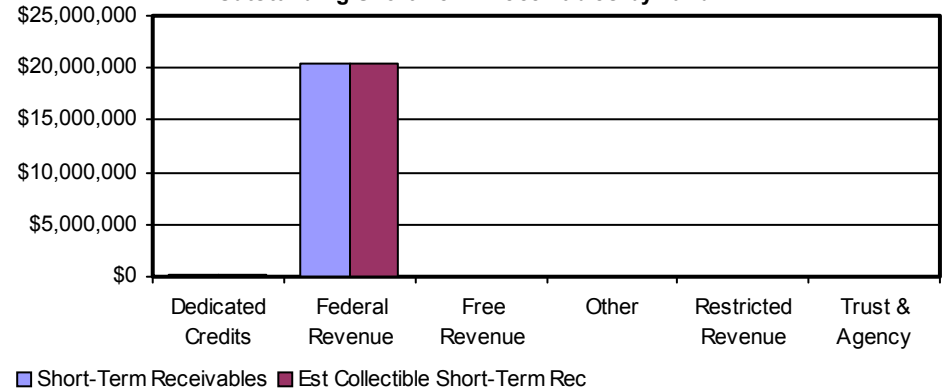
Summary of Board of Education Short Term Receivables

Public Education functions under the direction of the State Board of Education to provide educational services to students in grades k-12 and additional specialized programs.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Board of Education which also includes the Utah Interpreting Services exceeds the States receivables performance measures in all categories. This is an improvement over FY01, the agency was deficient in two categories. Receivables are primarily owed by the Federal Government and are 100% collectible.

At year-end FY02 Outstanding Receivables had increased \$5.06 M, 32.43%.

Receivables Generated increased by \$6.57 M, 2.7%.

Receivables Collected increased by \$3.58 M, 1.5%.

Total Past Due increased by \$27,083, 531.35% This increase is mostly due to uncollected funds for the Utah School for the Deaf and Blind.

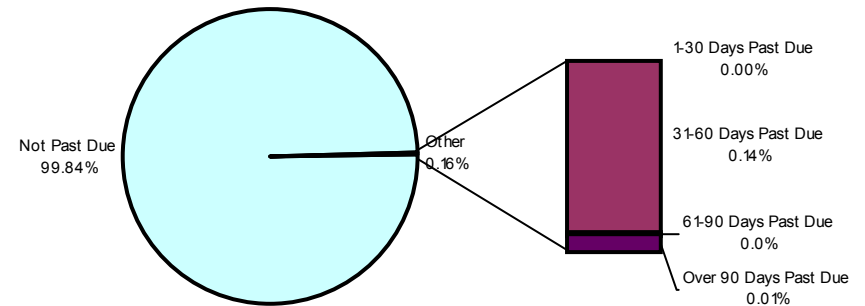
Receivables over 90 days past due decreased in FY02 to \$2,736. A decrease of \$1,337, 32.8%

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$209,582	\$20,457,275	\$0	\$2,085	\$0	\$0
Est. Collectible Short-Term Rec.	\$209,582	\$20,457,275	\$0	\$2,085	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
191	\$242,718,856.50	\$237,656,176.44	\$0.00



Receivable Ageing

Summary of Board of Education Short Term Receivables

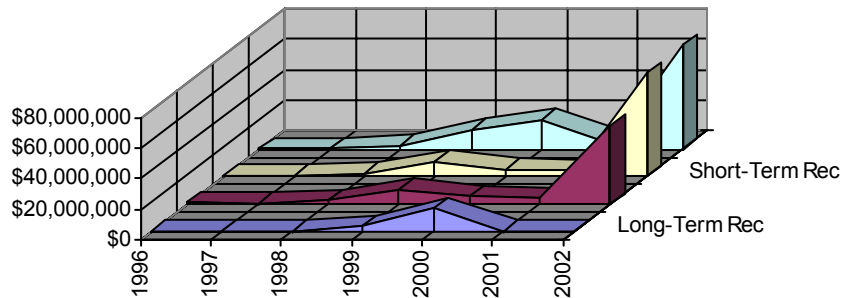
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
4004025 PED NUTRITION PROGRAMS	3,554,599	4,069,889	0	4,069,889	0	0
4004030 PED UTAH STATE OFC OF	2,644,577	2,732,285	0	2,732,285	768	263
4004099 PED UTAH STATE OFFICE	9,222,074	13,666,077	0	13,666,077	2,462	2,422
4004910 PED VISL HANDICPD BEP	51	51	0	51	51	51
4005099 PED DB UT SCH F/T DEAF	185,973	200,639	0	200,639	28,899	0
Agency Totals:	15,607,274	20,668,941	0	20,668,941	32,180	2,736

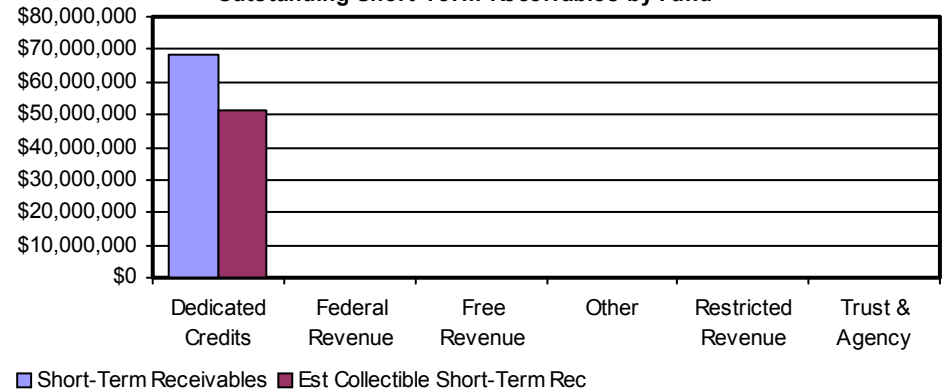
Summary of Department of Corrections Short Term Receivables

The Department of Corrections provides community protection and criminal rehabilitation programs.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Corrections A/R system does not have the capability to report receivables in a manner consistent with other agencies or OSDC procedures. Therefore, Corrections does not age their receivables. In addition the agency cannot distinguish a long term debt from a short term debt. The ending balances are reported as long and short term debt.

In FY01 there was no restitution receivable reported. In FY00 and again in FY02 restitution is being reported. The restitution amount at end of FY02 is \$59.825 M.

The State Auditors have recommended that the department show a 25% allowance for doubtful accounts. The allowance was not included on the FY01 report, but is included for FY02.

FY2002 Receivables

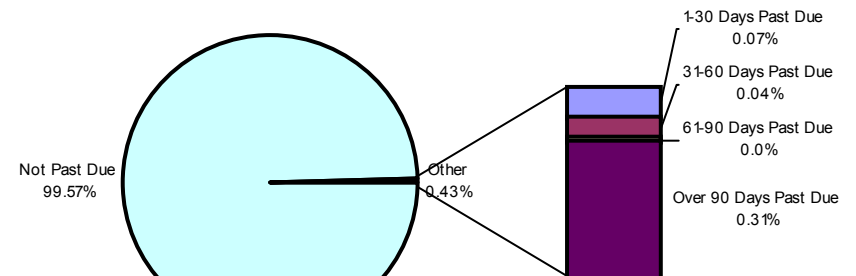
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
24626	\$11,458,757.31	\$6,245,804.04	\$312,000.00

Receivables in the Division of Field Operations will increase in FY03 as jurisdiction for all supervised probation cases shift from the Courts to Corrections. The transfer will occur in November 2002.

It does not appear that the cost of collection is reporting accurately. Probation and Parole officers expenses are not broken out separately.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$68,376,534	\$0	\$0	\$99,722	\$0	\$0
Est. Collectible Short-Term Rec.	\$51,478,631	\$0	\$0	\$99,722	\$0	\$0



Receivable Ageing

Summary of Department of Corrections Short Term Receivables

For the 2002 Fiscal Year

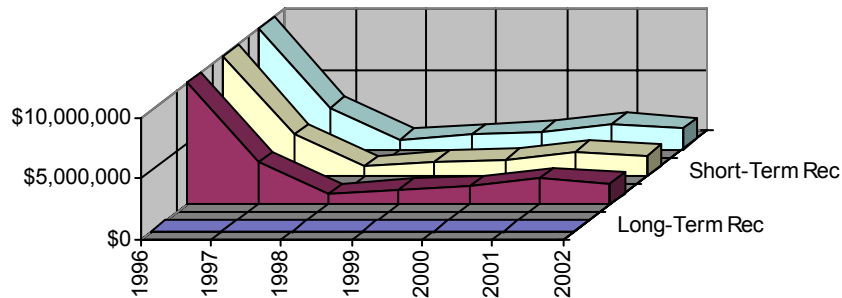
	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
4101000 DOC ADMINISTRATION	5,422	4,172	0	4,172	4,020	1,704
4102000 DOC DIV OF FIELD OPERA	2,943,580	67,601,512	16,897,903	50,703,609	7,550	4,667
4103000 DOC DIV OF INSTITUTION	141,252	83,353	0	83,353	72,808	68,638
4105000 DOC DIO BUR OF CLINICA	12,688	13,362	0	13,362	12,429	12,429
4107000 DOC DIV OF UT CORR IND	663,758	773,856	0	773,856	199,052	123,297
Agency Totals:	3,766,700	68,476,255	16,897,903	51,578,352	295,858	210,735

The OSDC questions the accuracy of the data provided by the agency. There is not a well defined procedure to establish what is a receivable and the tracking of the receivable through a collection process. The OSDC has worked with Corrections and has not been successful in resolving these issues.

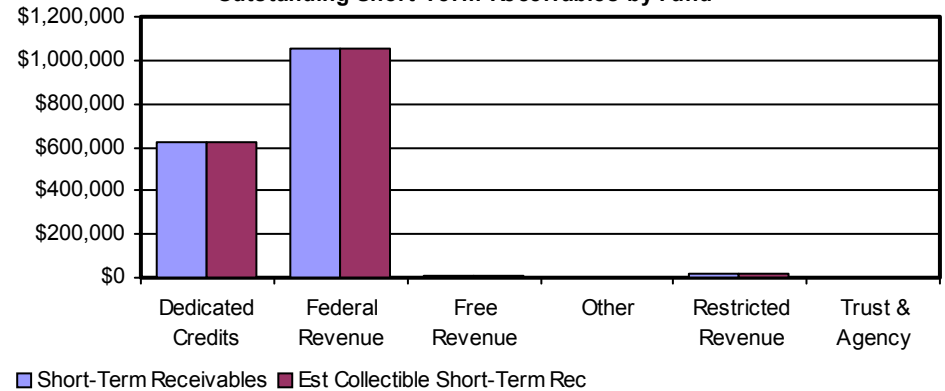
Summary of Dept Environmental Quality Short Term Receivables

The Department of Environmental Quality safeguards public health and quality of life by protecting and improving Utah's environmental quality.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Environmental Quality has met 4 of 6 of the State's performance measures. The majority of their outstanding receivables are multiple Federal Grants. Other receivables result from licenses, permits and fees issued by the Department.

Short term receivables have decreased in FY02 by \$370 K, 17.8%. Yet Total Past Due has increased \$87.6 K, 16.5%. Also, Past Due Over 90 Days increased \$235.8 K, 108.3%. This increase is due mainly to an increase in the DEQ Appropriation Rollup Department caused by a receivable from Geneva Steel of about \$170 K that has not been paid due to their bankruptcy. The remaining amount is due from an oil refinery.

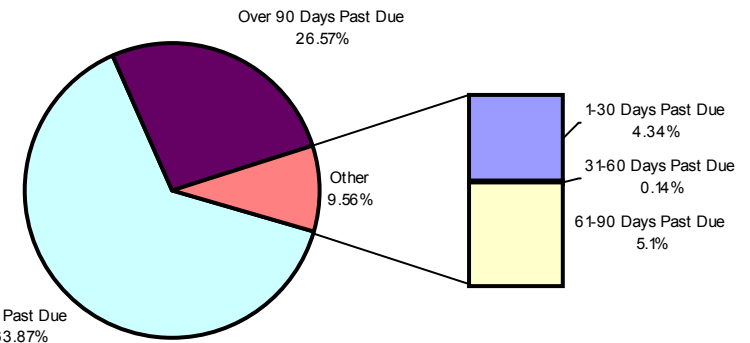
Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$624,045	\$1,049,656	\$10,695	\$1,463	\$20,923	\$0
Est. Collectible Short-Term Rec.	\$619,829	\$1,049,656	\$10,695	\$1,463	\$20,030	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
617	\$34,182,566.52	\$34,447,550.36	\$0.00

Collection of receivables is performed by divisions within the agency with older more difficult accounts being sent to the OSDC.



Receivable Ageing

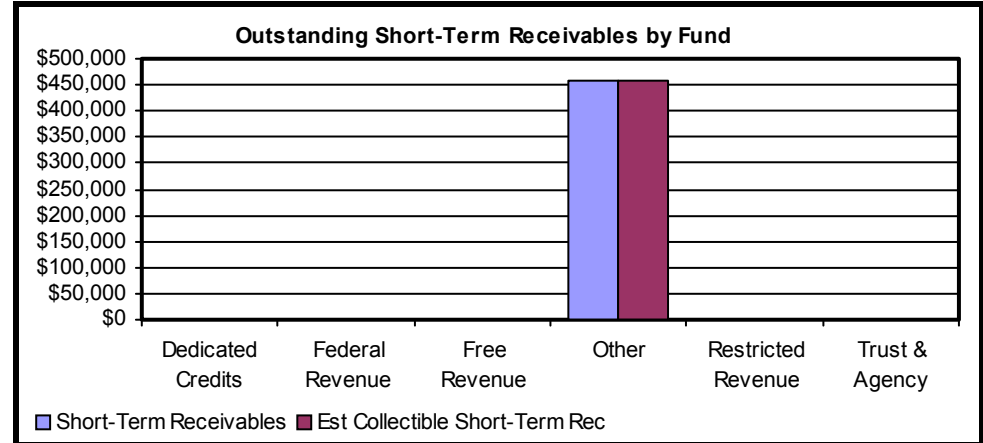
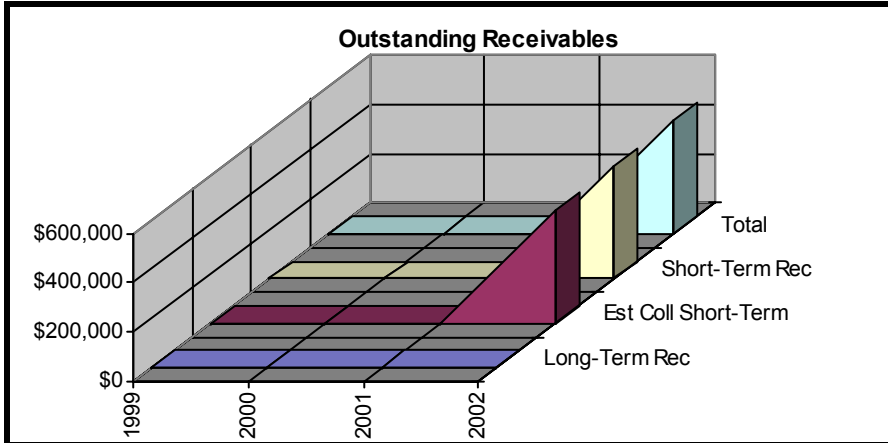
Summary of Dept Environmental Quality Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
4800800 DEQ DEQ APPROPRIATION	1,185,112	1,590,846	0	1,590,846	507,149	349,035
4801107 DEQ EQ RESTRICTED FUND	27,704	0	0	0	0	0
4803081 DEQ DDW SRF LOANS	600,000	0	0	0	0	0
4804000 DEQ ERR DIV OF ENV RES	242,641	102,171	5,109	97,062	101,721	100,575
4804729 DEQ ERR PST CLEANUP FU	0	0	0	0	0	0
0014010 FRE MISCELLANEOUS REVE	6,298	10,695	0	10,695	4,800	945
4806160 DEQ SHW USED OIL - RES	15,100	3,020	0	3,020	3,020	3,020
4807076 DEQ DWQ UNDRGRND WASTE	0	50	0	50	0	0
4807742 DEQ DWQ SRF CP ACT LN	0	0	0	0	0	0
Agency Totals:	2,076,855	1,706,782	5,109	1,701,673	616,690	453,575

Summary of Board of Regents Short Term Receivables

The Utah State Board of Regents was formed in 1969 as a



Comments:

No receivables were reported at the end of FY01. At year-end FY02 there is \$459,499 reported as 100% collectable, and not past due.

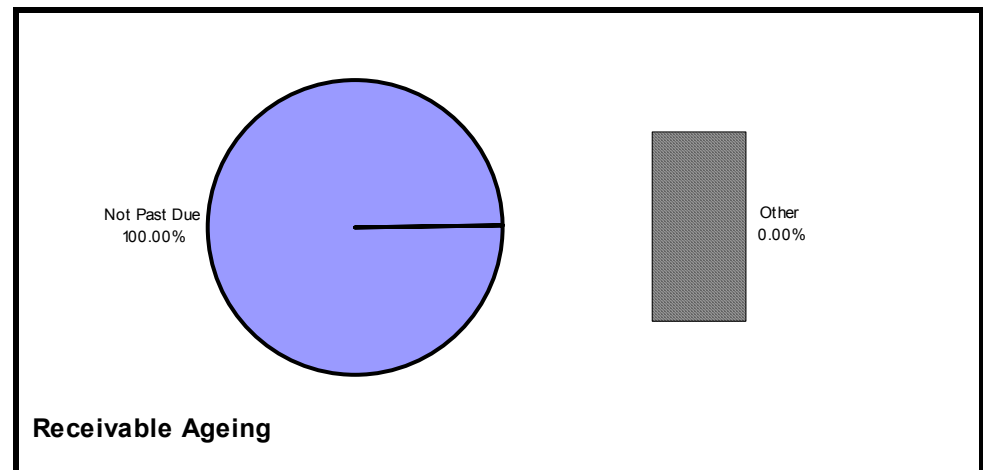
The agency is currently meeting 4 of 6 receivable performance measures.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$459,499	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$459,499	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
4	\$1,420,308.37	\$960,809.37	\$0.00



Summary of Board of Regents Short Term Receivables

For the 2002 Fiscal Year

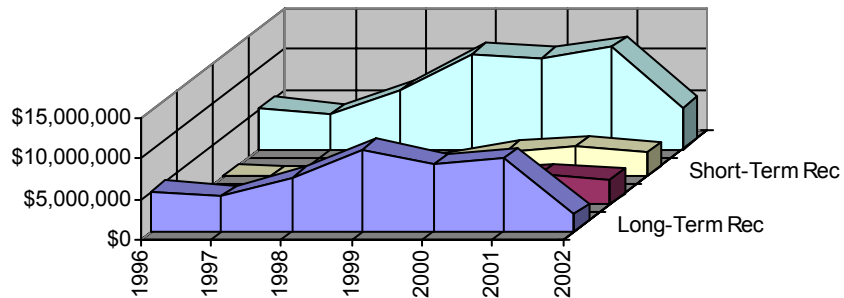
	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
5105100 REG SBR/STATEWIDE PROG	0	0	0	0	0	0
5105200 REG UOU UNIVERSITY OF	0	304,364	0	304,364	0	0
5105500 REG COLLEGE OF APPLIED	0	155,135	0	155,135	0	0
Agency Totals:	0	459,499	0	459,499	0	0

The Board consists of eighteen residents of the State; fifteen regents and one student regent are appointed by the Governor of Utah and two members of the State Board of Education, appointed by the chair of that board, serve as nonvoting members. The Board oversees the establishment of policies and procedures, executive appointments, master planning, budget and finance, proposals for legislation, develop governmental relationships, and performs administrative unit and program approval for higher education for the State of Utah.

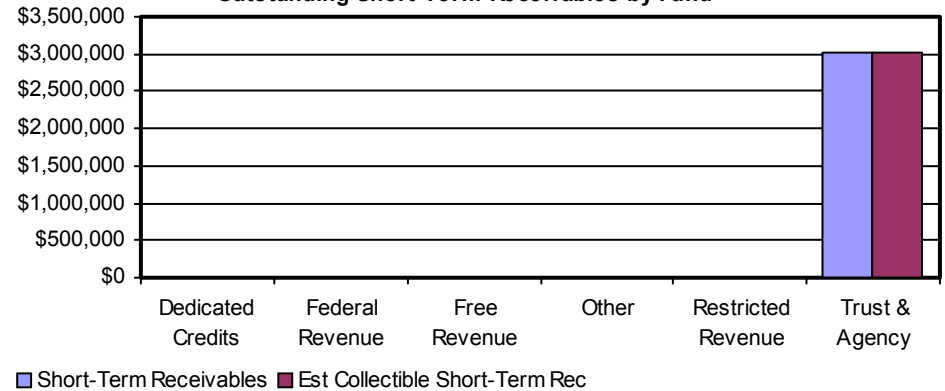
Summary of School & Inst Trust Lands Admn Short Term Receivables

This agency is responsible for administering the Lands to maximize the benefit to state schools.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables result from the use of state lands by the private sector for such things as mineral extraction and sale of state lands to the public on contract. The agency is able to motivate timely payments on receivables because of their ability to cancel Certificates of Use or reclaim the property.

The agency reports that none of its receivables are past due.

The A/R report submitted by the agency is suspected of containing errors. The ending gross receivable balance may be overstated by as much as \$3 M. The Long Term Receivables may be understated by as much as \$15.85 M. OSDC will work with the agency during FY03 to identify the issues causing the errors, and attempt to correct them.

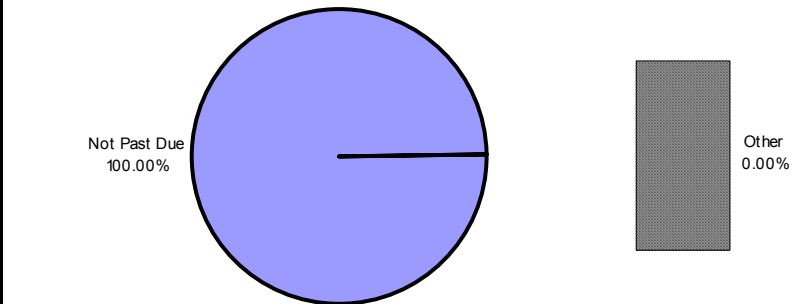
Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$3,014,217
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$3,014,217

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
130	\$290,036.00	\$950,149.00	\$0.00

Collection of receivables is successfully performed by the agency.



Receivable Ageing

Summary of School & Inst Trust Lands Admn Short Term Receivables

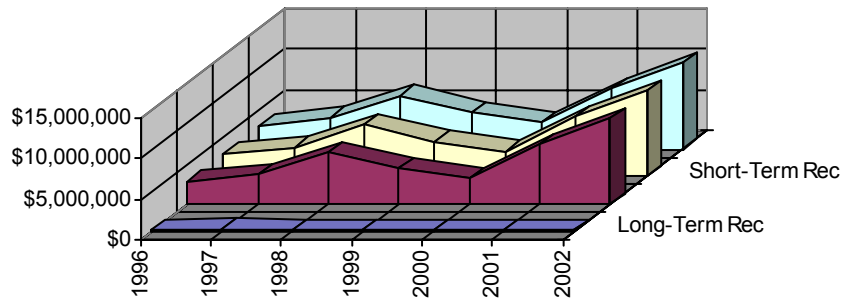
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
5501000 TLA TRUST LANDS ADMINI	3,674,330	3,014,217	0	3,014,217	0	0
Agency Totals:	3,674,330	3,014,217	0	3,014,217	0	0

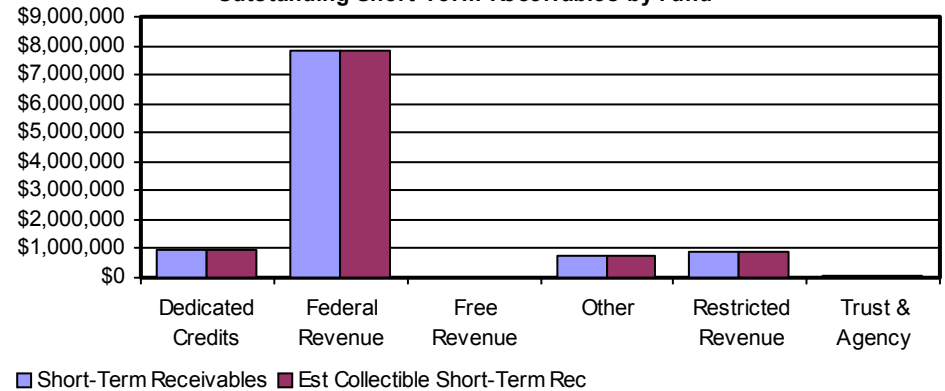
Summary of Natural Resources Short Term Receivables

The Department manages Utah's natural resources to optimize economic development and recreation while maintaining balance between development and conservation.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Natural Resources is doing a good job of managing and collecting their receivables. They exceeded the State's performance measures in 5 out of 6 categories.

In FY02 all divisions within the agency had increases to the ending accounts receivable balance, resulting in \$3.17 M increase, 43%. The total over 90 days past due decreased in FY02 by \$571 K, 72%.

The receivables are made up of fines, fees, permits, licenses, sales of goods and services, and Federal grants. All receivables are reported as collectible.

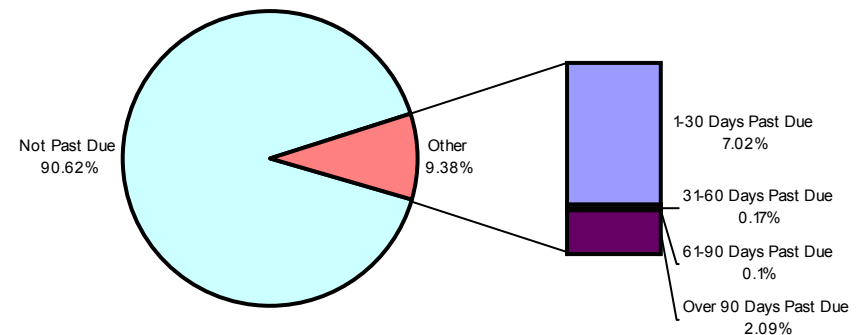
Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$972,238	\$7,866,322	\$0	\$765,226	\$866,578	\$85,836
Est. Collectible Short-Term Rec.	\$972,238	\$7,866,322	\$0	\$765,226	\$866,578	\$85,836

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
836	\$39,542,020.90	\$36,250,411.06	\$0.00

Receivable collections are performed by staff within the agency's divisions. Returned checks are usually outsourced after 60 to 90 days to OSDC.



Receivable Ageing

Summary of Natural Resources Short Term Receivables

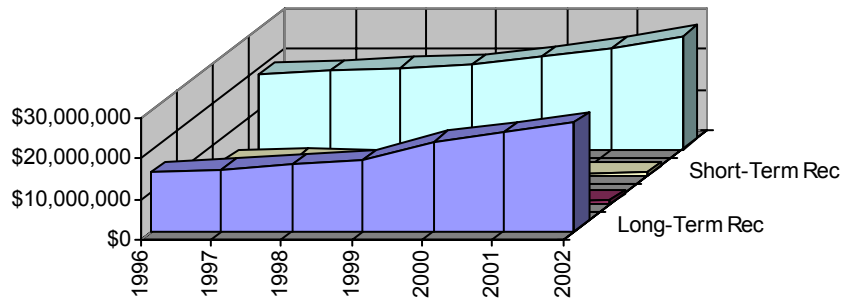
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
5600100 DNR ADMINISTRATION	0	127,690	0	127,690	0	0
5601000 DNR FFL FORESTRY, FIRE	2,578,163	4,516,403	0	4,516,403	763,633	120,398
5602000 DNR OGM DIVISION	516,565	848,742	0	848,742	12,050	8,900
5603000 DNR UGS UTAH GEOLOGICA	313,952	396,197	0	396,197	127,214	45,270
5604000 DNR DPR PARKS & RECREA	0	124,395	0	124,395	0	0
5605000 DNR DWR WILDLIFE	3,291,040	3,550,977	0	3,550,977	78,330	44,150
5606000 DNR WATER RESOURCES	463	1,494	0	1,494	0	0
5606300 DNR WRT WATER RIGHTS	97,693	121,352	0	121,352	0	0
5609300 DNR WLDLF RESTRICTED R	553,403	868,950	0	868,950	8,912	2,407
5609350 DNR WATER RESOURCES OT	30,000	0	0	0	0	0
Agency Totals:	7,381,279	10,556,200	0	10,556,200	990,139	221,125

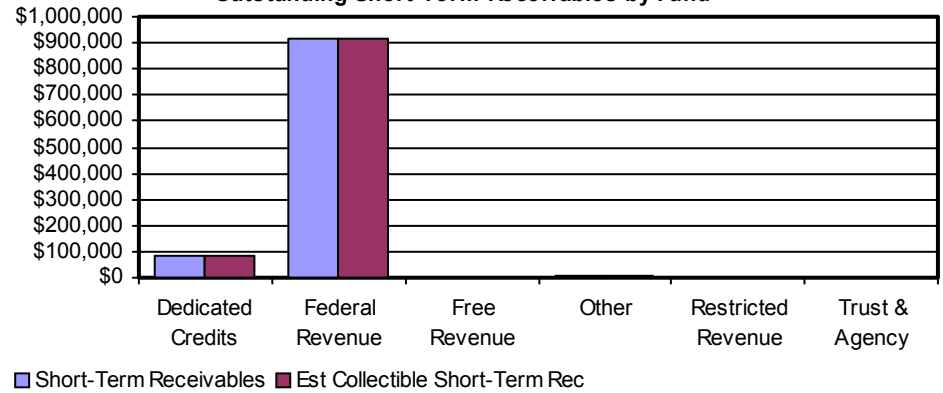
Summary of Department of Agriculture and Foods Short Term Receivables

The Department of Agriculture and Foods administer and enforce all laws, functions and programs related to agriculture.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The department of Agriculture continues to experience delays in the collection of their Federal Grants. This impacts their performance in the Past-Due as a % of Gross Receivables and Avg. Collections as a % of Billing. Timely collection of these receivables will result in Agriculture meeting all of the State's performance goals.

Receivables Collected increased in FY02 about 12%. Receivables Generated increased in FY02 about 23%.

All receivables are reported as collectible.

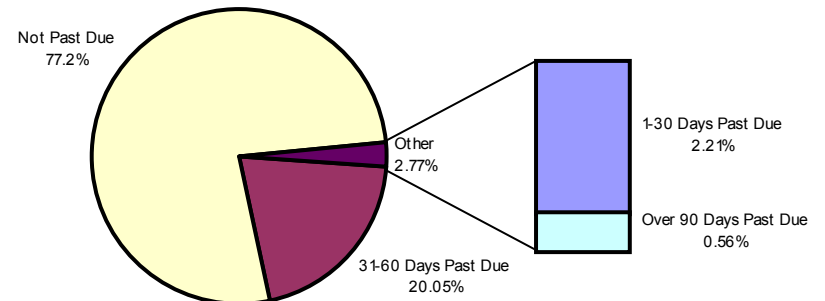
Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$80,914	\$917,953	\$0	\$4,156	\$0	\$0
Est. Collectible Short-Term Rec.	\$80,914	\$917,953	\$0	\$4,156	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
264	\$3,092,117.76	\$2,732,055.32	\$0.00

Collection of receivables is performed by agency and division staff.



Receivable Ageing

Summary of Department of Agriculture and Foods Short Term Receivables
For the 2002 Fiscal Year

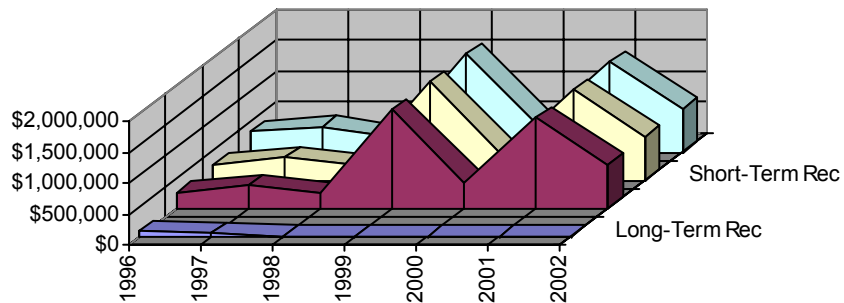
	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
5701000 DAG ADM ADMINISTRATION	78,537	58,302	0	58,302	12,763	667
5702000 DAG DHM CHEMISTRY LAB	14,141	47,005	0	47,005	0	0
5703000 DAG ANI ANIMAL INDUSTR	116,574	132,535	0	132,535	4,774	4,149
5704000 DAG PLT PLANT INDUSTRY	119,843	81,683	0	81,683	242	202
5705000 DAG REG REGULATORY SER	62,759	73,764	0	73,764	543	356
5705710 DAG REG EGG & POULTRY	290	205	0	205	190	160
5706000 DAG ENH MKTING/ENHANCE	259,281	609,530	0	609,530	210,396	100
Agency Totals:	651,425	1,003,023	0	1,003,023	228,906	5,633

Summary of Dept of Workforce Services Short Term Receivables

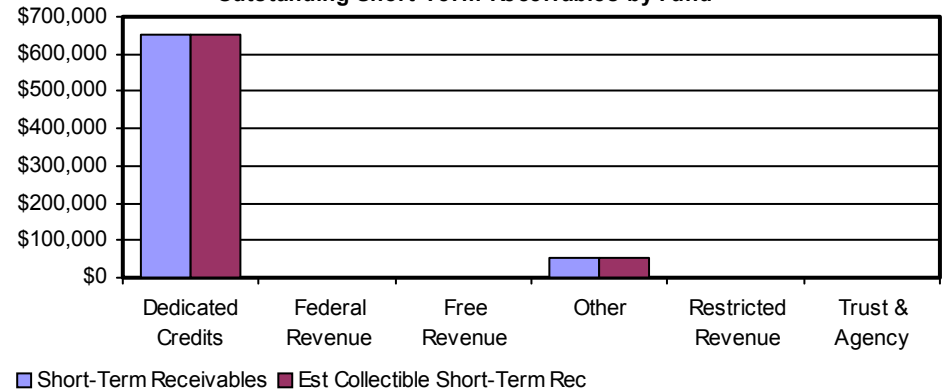
The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The act is administered by the Department of Workforce Services.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Administrative Section of Workforce Services continues to do a good job in managing their receivables. They exceed the State's performance measures in 5 of 6 categories.

The receivables result from contracts with counties and school districts to provide employment information and services. All receivables are considered collectible.

In FY02 receivables generated increased by \$36.3 M, 15%. Receivables collected increased by \$38.17 M, 16%.

Short-Term Receivables by Fund Detail - 2002 JUN 30

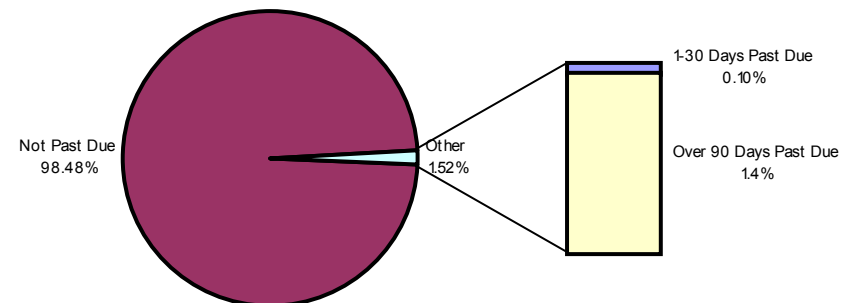
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$650,707	\$0	\$0	\$53,725	\$0	\$0
Est. Collectible Short-Term Rec.	\$650,707	\$0	\$0	\$53,725	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
31	\$275,574,227.27	\$276,322,368.62	\$0.00

Receivables are collected first by divisions within the agency. When the divisions are not able to collect the accounts, they are turned over to OSDC.

Cost of Collection is not determinable by the Department at this time. OSDC will work with the agency to determine the proper method of reporting.



Receivable Ageing

Summary of Dept of Workforce Services Short Term Receivables

For the 2002 Fiscal Year

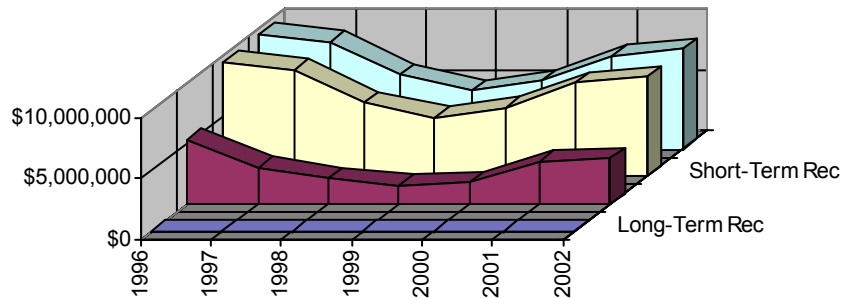
	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
6001000 DWS DIVISION I	3,059	542	0	542	76	0
6002000 DWS DIVISION II	0	2,893	0	2,893	0	0
6003000 DWS DIVISION III	25,231	34,471	0	34,471	0	0
6005000 DWS CLIENT SERVICE ROL	14,109	10,085	0	10,085	10,000	10,000
6006000 DWS EXECUTIVE DIRECTOR	0	5,735	0	5,735	639	0
6007000 DWS REVENUE	1,421,173	650,707	0	650,707	0	0
Agency Totals:	1,463,572	704,432	0	704,432	10,714	10,000

Summary of Employer's Unemployment Insurance Contributions Short Term Receivables

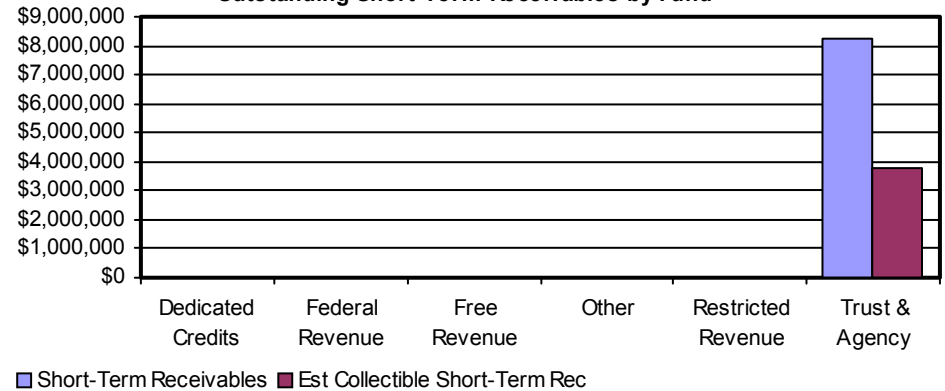
The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The act is administered by the Department of Workforce Services.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables in the Contributions Unit of the Unemployment Insurance Division are created when employers fail to pay their unemployment insurance contributions and when claimants misrepresent their eligibility for unemployment benefits or fraudulently fail to report their earnings while drawing unemployment benefits.

The department does not meet any of the receivables performance measures.

Employer Receivables portion of the receivable decreases each year, while the Overpayment portion continues to grow. The growth of this section is due to improved identification of unemployment benefit abuse resulting from use of the New Hire Registry. Also the increase is due to the downturn in the economy. There are more setups, and more overpayments during a downturn.

The department is developing a new overpayment computer module to better track the receivables. Testing is scheduled to begin in December 2002.

FY2002 Receivables

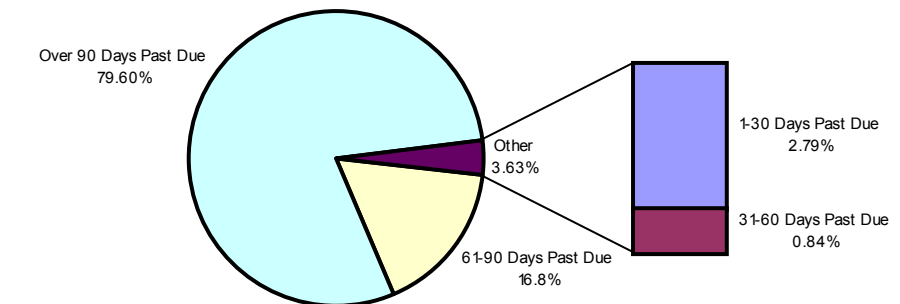
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
6076	\$9,180,004.00	\$7,212,927.00	\$0.00

The division has a small dedicated collection staff who work all of the accounts for six months. After that, the accounts are sent to OSDC for further collection.

Outsourcing of benefit overpayments is not occurring. OSDC recommends that the agency begin outsourcing these again for improved collections.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$8,240,370
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$3,764,339



Receivable Ageing

Summary of Employer's Unemployment Insurance Contributions Short Term Receivables

For the 2002 Fiscal Year

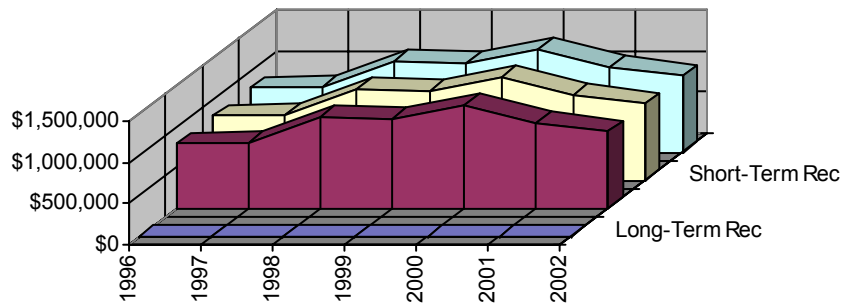
	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
6001330 DWS UNEMPLOYMENT INSUR	7,720,755	8,240,370	4,476,031	3,764,339	8,240,370	6,559,645
Agency Totals:	7,720,755	8,240,370	4,476,031	3,764,339	8,240,370	6,559,645

Cost of Collection is not determinable by the Department at this time. OSDC will work with the agency to determine the proper method of reporting.

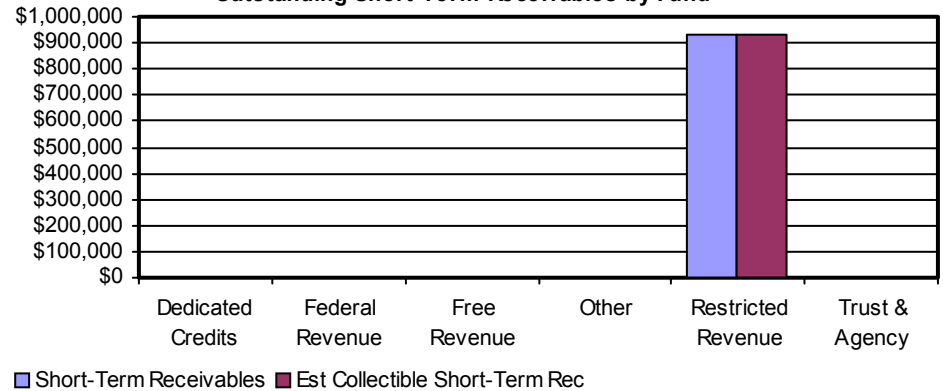
Summary of Alcoholic Beverage Control Short Term Receivables

The Department of Alcoholic Beverage Control regulates the manufacture, sale, and use of alcoholic beverages.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Alcoholic Beverage Control (ABC) continues to do a good job managing collecting their receivables. The department exceeds the State's performance measures in 4 of the 6 categories.

All receivables are expected to be collected. ABC has the unique ability to collect their receivables by netting the amounts they owe to their clients against money the clients owe to them.

The receivables generated in this agency result from sales of alcoholic beverages to package stores and claims against suppliers for damaged goods. Total past due increased significantly in FY02 \$322 K, 293%. Over 90 Days Past Due also increased significantly \$237,869, 5786% About 46% of all receivables are past due.

FY2002 Receivables

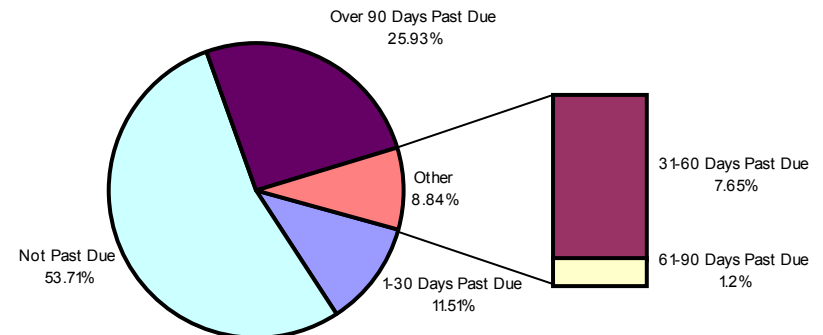
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
325	\$11,028,555.00	\$11,131,705.00	\$0.00

\$110 K of the amount over 90 days past due was for military package stores. This money will be collected in the first quarter FY03. The remaining amounts are timing differences between billing and collection. All receivables are reported collectable.

To improve collections. ABC uses credit cards and a check protection service that guarantees the face value of the check for a minimal charge.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$933,066	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$933,066	\$0



Receivable Ageing

Summary of Alcoholic Beverage Control Short Term Receivables

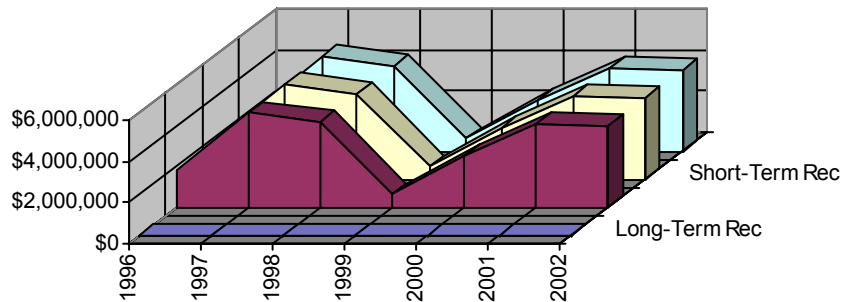
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
6504001 ABC ADMINISTRATIVE MAN	1,036,216	933,066	0	933,066	431,907	241,980
Agency Totals:	1,036,216	933,066	0	933,066	431,907	241,980

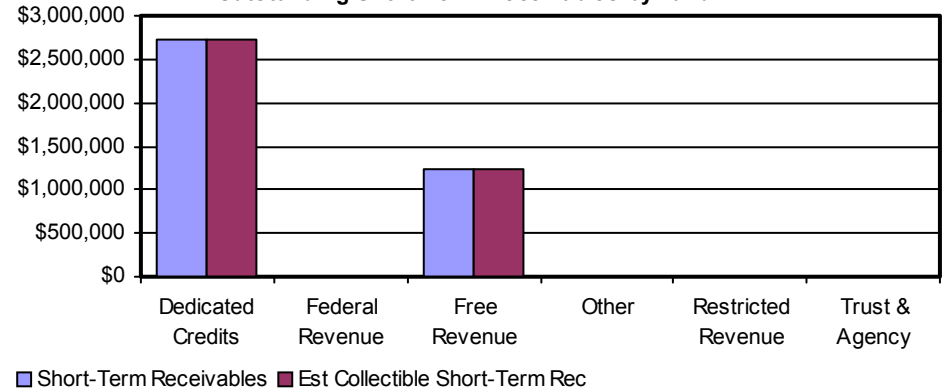
Summary of Labor Commission Short Term Receivables

The Labor Commission administers and enforces all laws for the protection of the life, health, safety and welfare of employees.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Labor Commission met 3 of the 6 State's receivables performance measures.

Receivables decreased slightly in FY02, \$112,000, 2.8%. Past due receivables are 97.5% of the total receivables (97% in FY01). 94.5% of receivables are over 90 days past due (90% in FY01).

Traditionally these accounts have been slow to pay.

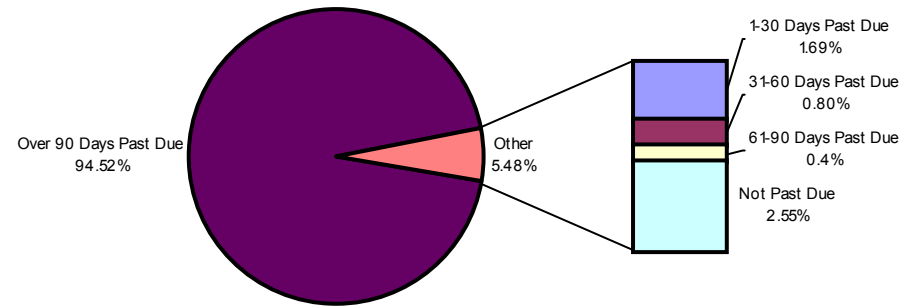
All receivables are being reported as collectible. OSDC recommends that an allowance for doubtful accounts be established to accurately report outstanding collectible receivables.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$2,719,064	\$0	\$1,232,833	\$9,107	\$0	\$0
Est. Collectible Short-Term Rec.	\$2,719,064	\$0	\$1,232,833	\$9,107	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2238	\$3,873,065.71	\$3,960,171.74	\$0.00



Receivable Ageing

Summary of Labor Commission Short Term Receivables

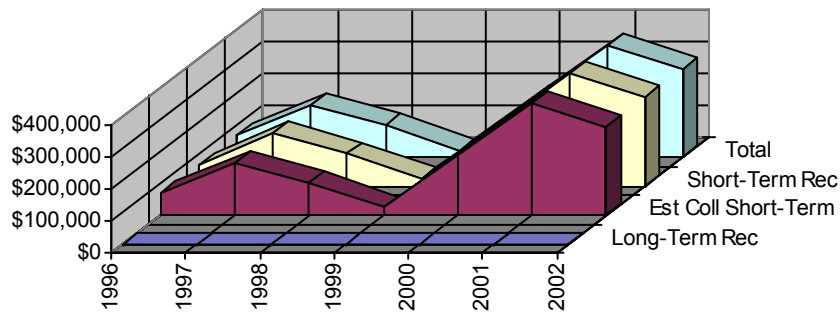
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
6606610 LBR ADMINISTRATIVE SER	911,383	1,052,944	0	1,052,944	1,022,982	955,568
6606620 LBR SAFETY	18,878	9,107	0	9,107	6,613	3,122
6606630 LBR ANTIDISCRIMINATION	167,632	32	0	32	32	32
6606640 LBR INDUSTRIAL ACCIDEN	5	5	0	5	5	5
6606660 LBR UT OCCUP. SAFETY &	0	0	0	0	0	0
6606670 LBR WORKPLACE SAFETY	0	0	0	0	0	0
6606692 LBR UNINSURED EMPLOYER	2,811,238	2,719,027	0	2,719,027	2,719,027	2,719,027
0017810 FRE FEES OF STATE OFFI	163,992	179,889	0	179,889	111,415	66,125
Agency Totals:	4,073,127	3,961,004	0	3,961,004	3,860,074	3,743,879

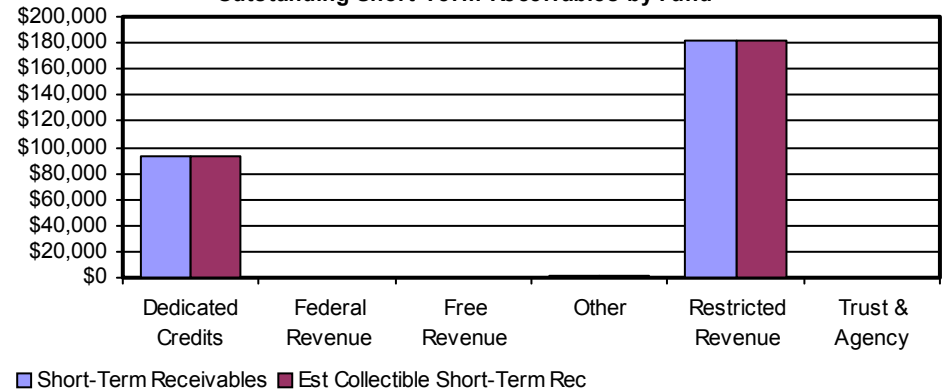
Summary of Department of Commerce Short Term Receivables

The Department of Commerce administers state laws regulating professional occupations and business practices.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Commerce did not meet any of the State's accounts receivable performance goals for FY02. During FY02 \$210.9 K was added to the agency's receivables. Only \$54.5 K was collected. \$232.0 K was either written-off or adjusted out of the receivable balance. The total past due is 87% of the total receivables. The over 90 days past due is 77.9% of the total receivables.

However, Most of the departments within the agency are doing a good job managing and collecting receivables. This would include write-offs and keeping their receivables clean.

Consumer Protection is causing the entire agency to perform poorly.

Consumer Protection has the largest increase in receivables, \$26.0 K, 68%.

100% of the receivable balance is past due and 90% is past due over 90 days.

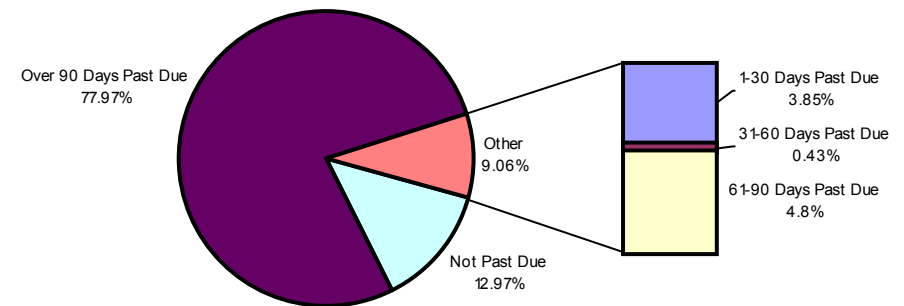
FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
627	\$210,921.41	\$54,464.46	\$0.00

The increase in receivables is contributable to the economy. Over the past few years there have been more people licensing. With the downturn in the economy people have been trying to "cut corners" and not get licensed, resulting in more investigations by the department and more fines levied. Most fines are paid at the time of judgment. Those that are not paid make up the receivable balance.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$93,199	\$0	\$0	\$2,088	\$182,146	\$0
Est. Collectible Short-Term Rec.	\$93,199	\$0	\$0	\$2,088	\$182,146	\$0



Receivable Ageing

Summary of Department of Commerce Short Term Receivables

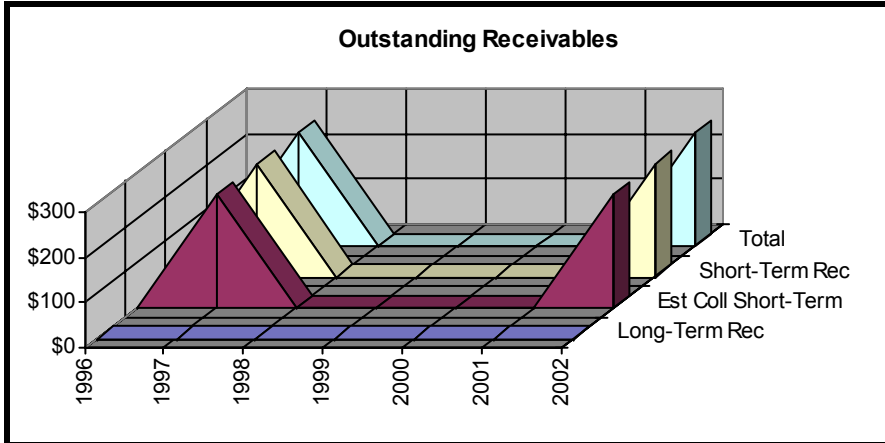
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
6700100 CRC CSF-COMMERCE SERVI	215,772	187,570	0	187,570	176,552	156,842
6701000 CRC GENERAL REGULATION	2,135	1,891	0	1,891	39	0
6702910 CRC DOPL-ARCHITECTS E/	0	600	0	600	600	0
6702920 CRC DOPL-LIEN RECOVERY	585	1,320	0	1,320	685	390
6702930 CRC DOPL-ENGNER/LND SU	0	475	0	475	0	0
6702970 CRC NURSES EDUCATION &	500	1,044	0	1,044	1,044	1,044
6702990 CRC COSMET/BARBER ED &	0	100	0	100	100	100
6703910 CRC SIE-SECURITIES INV	95,610	20,000	0	20,000	0	0
6704910 CRC C/P-CONSUMER PROTC	38,381	64,432	0	64,432	62,432	57,932
Agency Totals:	352,983	277,432	0	277,432	241,452	216,308

Consumer Protection fines are difficult to collect the older they become. Individuals will skip state, skip town, or go into a different business to avoid paying the fine.

Summary of Financial Institutions Short Term Receivables

The Division of Financial Institutions monitors and regulates the Financial Institutions of the state.



Comments:

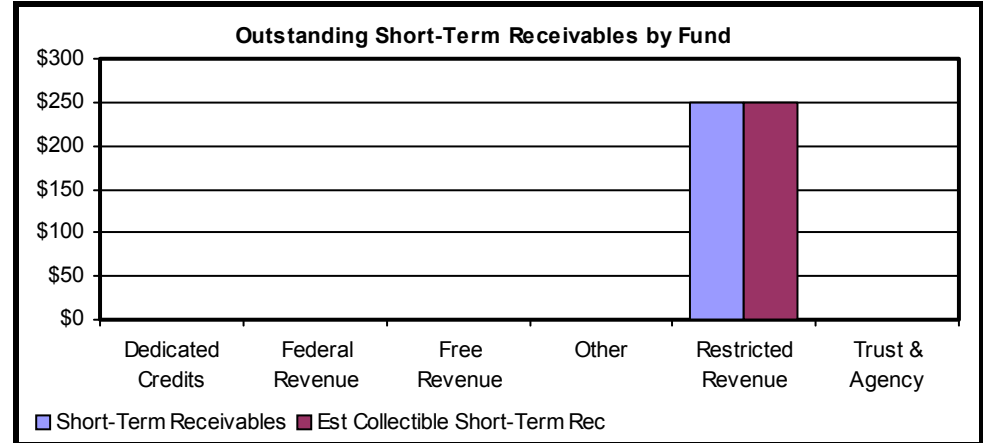
The Department of Financial Institutions continues to do a good job in managing and collecting their receivables. They exceed 5 out of 6 of the State's performance measures.

Because of Financial Institution's ability to shut down financial entities for non-compliance to rules and regulations, including non-payment of fees, they have almost no difficulty in administering and collecting their accounts receivable. The agency has only one \$250 receivable at the end of FY02. 100% is past due.

FY2002 Receivables

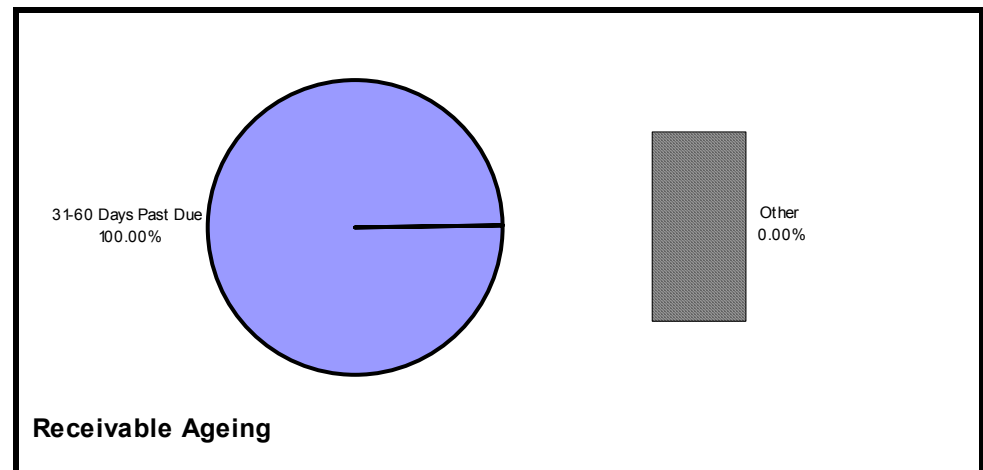
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$2,811,594.00	\$2,811,344.00	\$0.00

All receivables are collected by agency staff.



Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$250	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$250	\$0



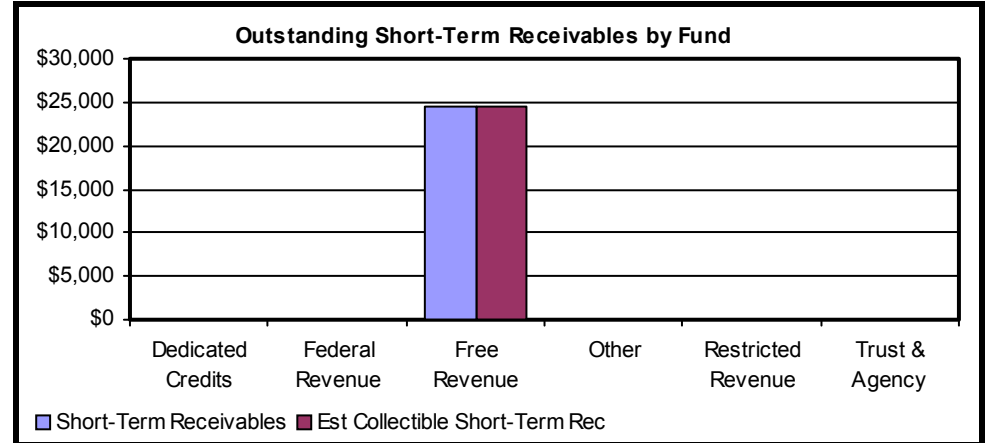
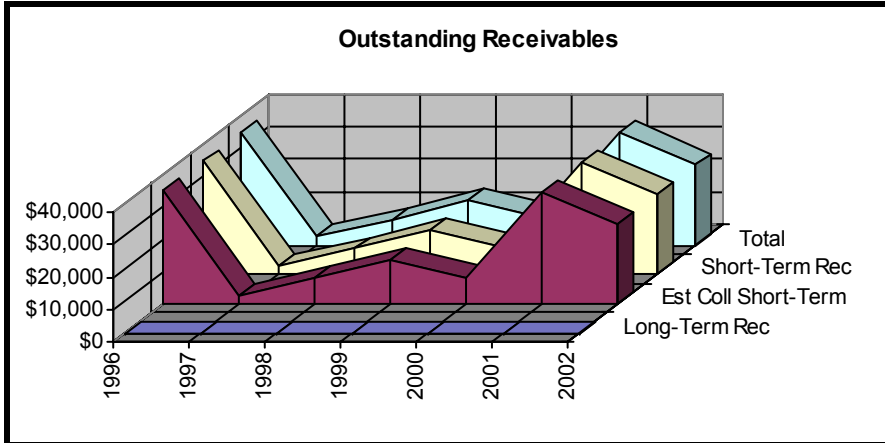
Summary of Financial Institutions Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
6806800 FI- FINANCIAL INSTITUT	0	250	0	250	250	0
Agency Totals:	0	250	0	250	250	0

Summary of Insurance Department Short Term Receivables

Insurance ensures the solidarity of insurers doing business in Utah, the fair and equitable treatment of policy holders, claimants, and insurers an adequate and healthy Insurance market characterized by competitive conditions, innovation, and the exercise of initiative.



Comments:

The Department of Insurance has met all of the FY02 accounts receivable performance measures.

All receivables reported are considered collectible.

Receivables decreased 28.8% in FY02. Past due receivables decreased by 96.2%.

Receivables past due over 90 days decreased by 100%.

Receivables reported are comprised of fees for periodic examinations of insurance companies for compliance with state regulations and fees for agent appointments paid by private sector companies.

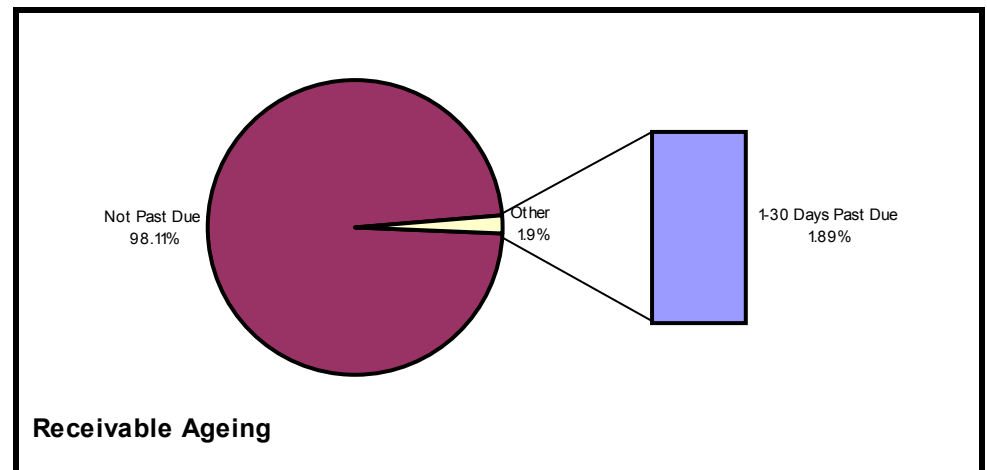
FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
14	\$273,980.00	\$283,909.00	\$0.00

Collection of receivables is performed by Agency staff.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$24,532	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$24,532	\$0	\$0	\$0



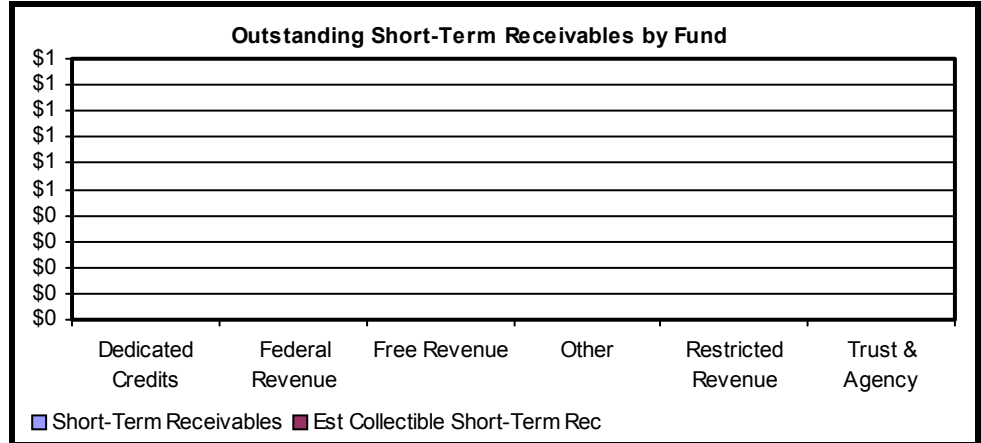
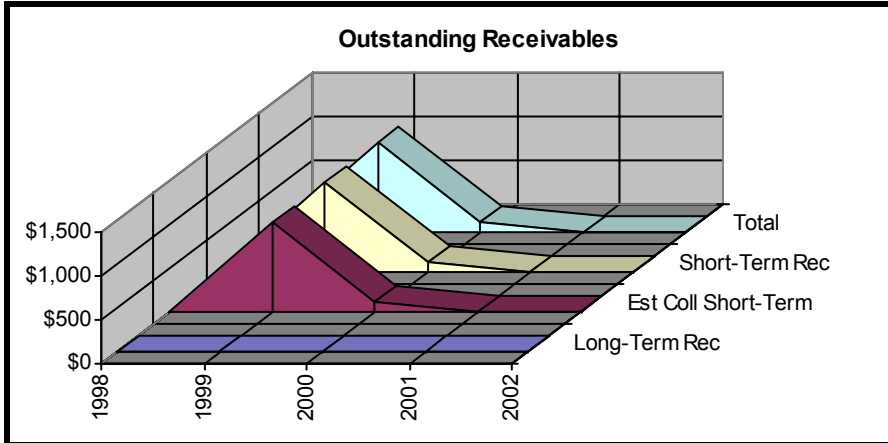
Summary of Insurance Department Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
6906901 INS INSURANCE DEPARTME	34,461	24,532	0	24,532	464	0
Agency Totals:	34,461	24,532	0	24,532	464	0

Summary of Public Service Commission Short Term Receivables

While guiding the transition from regulation to competition and advising the legislature on public policy changes, the Commission's goal remains to ensure delivery of efficient, reliable, high quality, reasonably priced service for all customers throughout the state of Utah.



Comments:

The Public Service Commission exceeds all of the State's accounts receivable performance measures for FY02.

However, the Commission did not generate or collect any receivable in FY02.

Receivables created in this agency are for regulatory fees charged to utility companies they regulate.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0			

Receivable Ageing

Summary of Public Service Commission Short Term Receivables

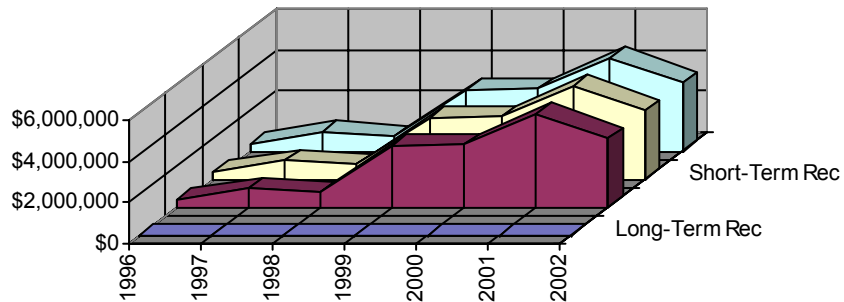
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
7007010 PSC ADMINISTRATION	0	0	0	0	0	0
Agency Totals:	0	0	0	0	0	0

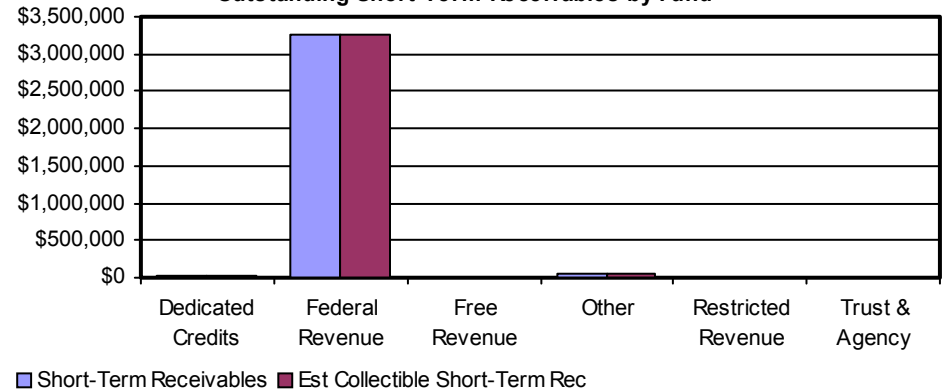
Summary of Community Economic Development Short Term Receivables

This Department oversees economic development activities within the State through planning, technical assistance, and information distribution.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Community and Economic Development continues to do a good job of managing and collecting their receivables. They exceed the State's FY02 accounts receivable performance measures in 5 of 6 categories. 83% of receivables are not past due. Of the \$280K past due, 97.8% is past due over 90 days.

Receivables generated and receivables collected are lower than last year, \$6.44 M and \$3.67 M respectively.

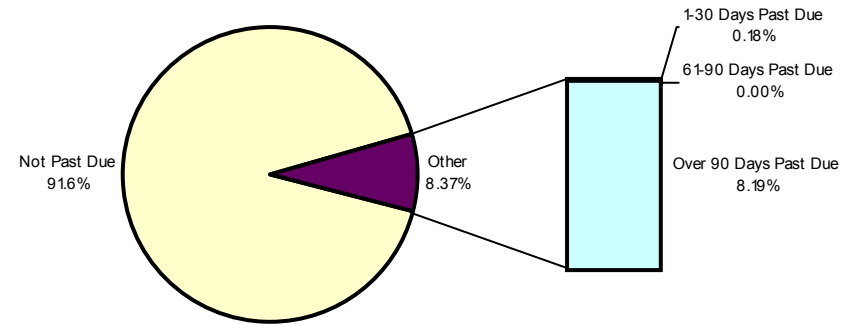
The majority of the receivable balance is due from Federal Grants. The remainder is generated by the sale of Goods and Services to the public.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$35,117	\$3,251,219	\$0	\$62,215	\$0	\$0
Est. Collectible Short-Term Rec.	\$35,117	\$3,251,219	\$0	\$62,215	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
148	\$34,129,338.19	\$35,308,151.36	\$0.00



Receivable Ageing

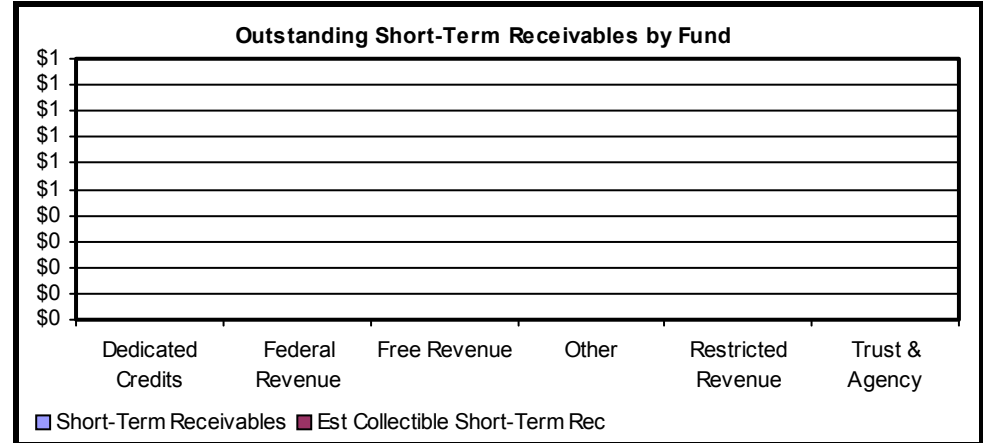
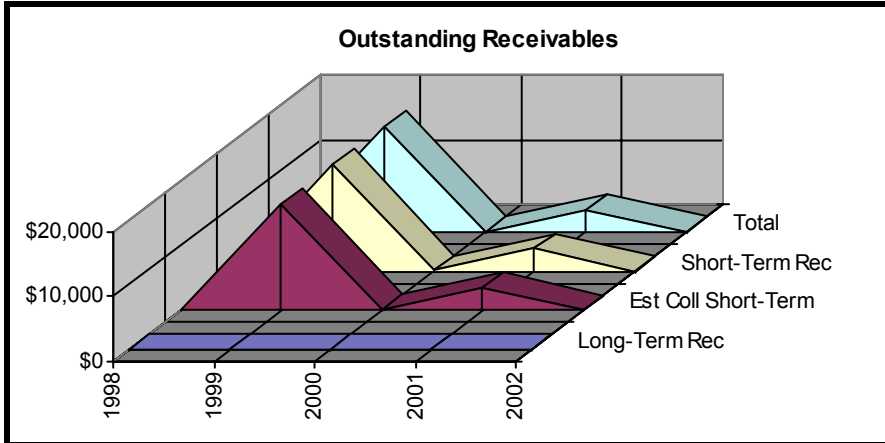
Summary of Community Economic Development Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
7100100 CED ADMINISTRATION	625	0	0	0	0	0
7100900 CED INCENTIVE FUNDS	54,966	0	0	0	0	0
7102000 CED BUSINESS & ECONOMIC	3,369	61,945	0	61,945	1,945	1,945
7102900 CED DIVISION OF INDIAN	0	28,807	0	28,807	0	0
7103000 CED TRAVEL DEVELOPMENT	4,060	817	0	817	200	66
7104500 CED HST STATE HISTORIC	11,600	17,784	0	17,784	5,879	5,113
7105000 CED HST STATE HISTORY	334,410	237,253	0	237,253	237,253	237,253
7105500 CED UTAH ARTS COUNCIL	0	0	0	0	0	0
7106000 CED STATE LIBRARY	3,227	14,797	0	14,797	0	0
7107000 CED ENE OFFICE OF ENERGY	181,904	14,000	0	14,000	14,000	14,000
7109000 CED COMMUNITY DEVELOPMENT	2,601,041	2,895,974	0	2,895,974	15,975	15,975
7109150 CED POLYNESIAN AFFAIRS	0	16,693	0	16,693	5,153	0
7109492 CED OWHTF HOME	6,484	60,483	0	60,483	0	0
7109499 CED CDBG LOAN ADVANCES	1,338,171	0	0	0	0	0
7109500 CED CAP COMMUNITY DEVELOPMENT	16,750	0	0	0	0	0
Agency Totals:	4,556,606	3,348,552	0	3,348,552	280,405	274,351

Summary of Utah Sports Authority Short Term Receivables

The Utah Sports Authority is to provide year around, world class facilities to develop athletes in winter sports through competition, training and recreation programs.
To provide high quality support facilities which compliment the athletic venues and which educate, entertain and serve the public.



Comments:

In FY02 the Utah Sports Authority operated in a minor way to provide support to the Winter Olympics and the Salt Lake Organizing Committee. A small Federal Grant was being used for this purpose.

There is no receivable balance at year-end FY02.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$3,107,371.51	\$3,110,832.42	\$0.00

The Utah Sports Authority exceeds all accounts receivable performance measures.

Receivable Ageing

Summary of Utah Sports Authority Short Term Receivables

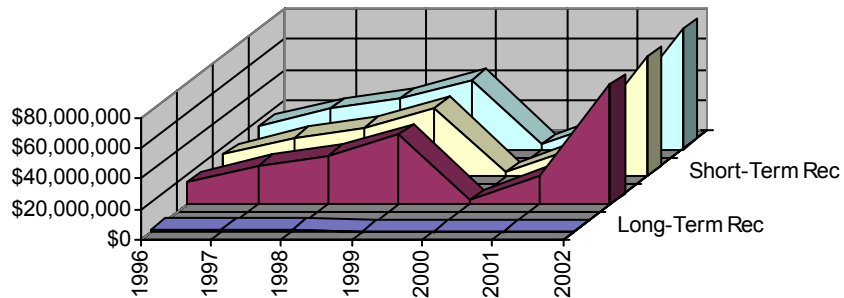
For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
7201070 USA GENERAL & ADMIN	3,461	0	0	0	0	0
Agency Totals:	3,461	0	0	0	0	0

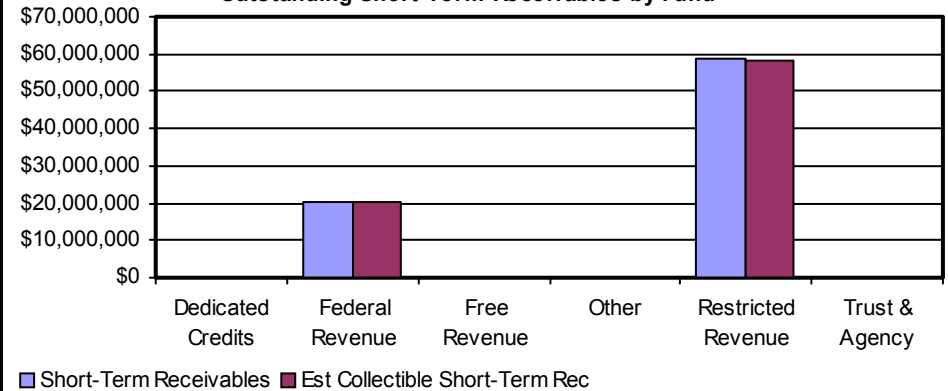
Summary of Utah Dept of Transportation Short Term Receivables

This Department builds and maintains the state's transportation system, plans and implements new highway projects, improves pavement conditions on existing roads, and assures highway safety through appropriate design and maintenance.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Transportation is improving in collecting and managing their receivables. They exceed the State's accounts receivable performance measures in 5 of 6 categories - compared to 4 of 6 in FY01.

The department continues to experience a large numbers of damage claims to state property. The damage claims are worked in the respective DOT regions during the first 60 to 90 days. When they become delinquent, they are written off the agency's financial records and transferred to OSDC for further collection action.

In FY02 receivables generated increased \$11.08 M, 3.55%. Receivables collected decreased \$41.11 M, 13.32%.

In FY02 Short-term receivables increased \$59.77 M, 309.43%.

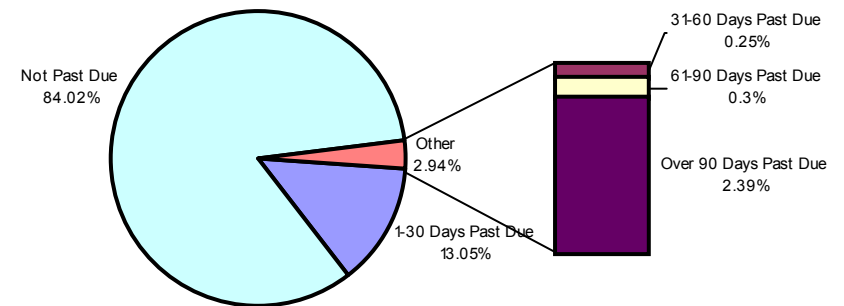
FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
10	\$323,164,594.78	\$267,508,541.18	\$0.00

The increase in receivables was generated in the DOT Comptroller Department \$58.53 M and in the DOT Construction Management Department \$19.47 M. The increase is due to 2002 Olympic related billing. When the billing is done the funds are wired to UDOT. Receivables past due increased by \$9.51 M, 03.67%. Receivables over 90 days past due decreased by \$511.66 K, 21.13%. These receivables are from cities and counties which are slow to pay, but are collectible.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$20,542,098	\$0	\$2,866	\$58,536,570	\$850
Est. Collectible Short-Term Rec.	\$0	\$20,542,098	\$0	\$2,866	\$58,336,570	\$850



Receivable Ageing

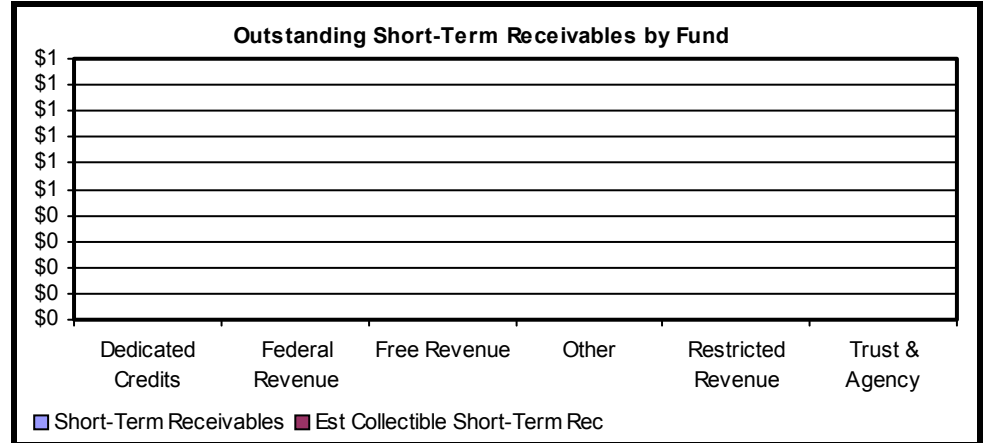
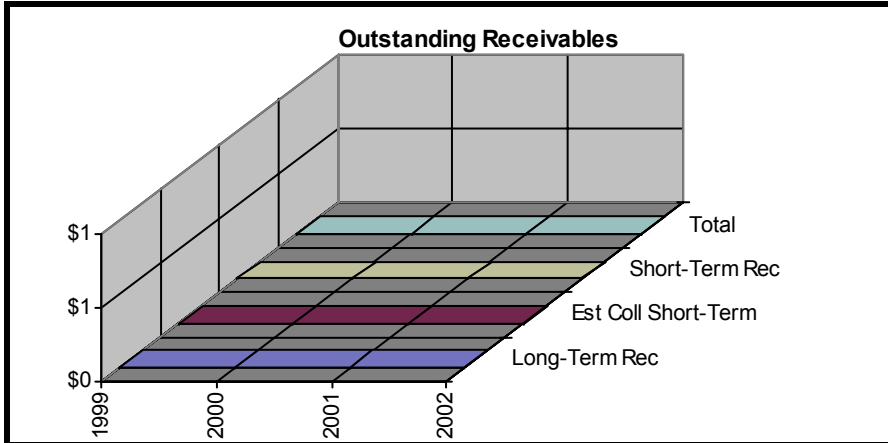
Summary of Utah Dept of Transportation Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
	18,236,113	0	0	0	0	0
8108130 DOT COMPTROLLER	0	58,536,570	200,000	58,336,570	3,461,919	1,797,858
8108400 DOT CONSTRUCTION MGMT	1,075,177	20,542,098	0	20,542,098	9,175,156	86,985
8108700 DOT EQUIPMENT MANAGEMEN	2,866	2,866	0	2,866	2,866	2,866
8108940 DOT AERONAUTICS	0	0	0	0	0	0
8108968 DOT MISC DOT - AGENCY	860	850	0	850	850	850
Agency Totals:	19,315,016	79,082,384	200,000	78,882,384	12,640,791	1,888,559

The collection cost is not reported since the costs are paid by the debtor.

Summary of Board of Bonding Commission Short Term Receivables



Comments:

The Division of Finance is using this agency account to control the bonding debt for the State. There are no outstanding receivables and as a rule there should not be any as the account is being used as a clearing account.

Short-Term Receivables by Fund Detail - 2002 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2002 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$205,771.00	\$205,771.00	\$0.00

Receivable Ageing

Summary of Board of Bonding Commission Short Term Receivables

For the 2002 Fiscal Year

	<i>Short Term Rec. 6-30-2001</i>	<i>Short Term Rec. 6-30-2002</i>	<i>Allowance for Doubtful Acts. 6-30-2002</i>	<i>Projected Collectible 6-30-2002</i>	<i>Total Past Due 6-30-2002</i>	<i>Over 90 Days Past Due 6-30-2002</i>
9000336 BBC 96A CEU STUDENT CE	0	0	0	0	0	0
9000338 BBC 96A SEVIER ATC	0	0	0	0	0	0
Agency Totals:	0	0	0	0	0	0